

CITY OF LEXINGTON VIRGINIA

Annual Budget FY 2010-11

CITY OF LEXINGTON, VIRGINIA

ANNUAL BUDGET FOR THE

FISCAL YEAR 2010-2011

CITY COUNCIL

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Frank Friedman, Council member

Jim Gianniny, Council member

Jack Page, Council member

T. Jon Ellestad, City Manager

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To: Mayor and City Council

From: T. Jon Ellestad, City Manager

Date: April 1, 2010

Subject: Proposed FY2011 Annual Budget

I am pleased to transmit to you the proposed FY 2011 annual operating budget for your review and approval. The development of this budget has, once again, been an extremely difficult process. The economy and its effect on local revenues and the State budget has made this a “hold the line” budget where my goal was to reduce expenditures to the lowest amount possible while still maintaining the services that our citizens have come to expect. I believe we have squeezed about all we can out of the various departments and functions without compromising their ability to provide the service. Further significant reductions will have to come either by eliminating entire services presently provided or by modifying the “contract” we have with our public servants concerning their compensation package.

The overall level of expenditures in the General Fund has been reduced by \$304,000 or 2.3%. This brings it more in line with the revenues anticipated and relies on the use of very little fund balance. This has been accomplished while at the same time adding a number of high priority items, including: funding for the proposed new regional transit system, funds to support the regional housing office, additional funding for our volunteer fire and EMS providers, and the additional debt service needed to fund the Lylburn Downing School bonds.

Of course, our school system has been hardest hit by the reductions enacted in the State budget. They have made significant reductions in our educational programs in order to keep their budget balanced at the same amount of local financial support that we provided in FY10. I believe that City Council should seriously consider the possibility of increasing the funding provided to the school system for FY11.

All of this has been provided without a proposed tax increase. That is not to say that individual property owners will not see a change in their tax bill. We are just completing a general reassessment of all the properties in the City. The preliminary result is that the overall assessed values will decrease by 4.5%. In past years, when the assessed values increased, City Council lowered the tax rate (equalized) to raise only the same amount of revenue from

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

the previous year. Now that the assessed value is decreasing, we should continue this "equalization" of the rate by increasing it 4.5% from \$.65 to \$.68. While the rate will increase, the amount of overall taxes collected will not increase except through new construction or previously tax exempt properties going back on the tax rolls.

The Utility Fund has already been discussed at length by City Council. The 10% rate increase passed in April should put this fund back on a positive footing. Future years will, however, require additional substantial increases as the capital cost and additional operating costs for the enhanced wastewater treatment plant come on line and as we further develop the needed water loop project.

As usual, I will briefly discuss some of the major issues encompassed in this budget.

I. REVENUES

Overall, the revenues we are projecting for FY11 are remaining relatively level with those budgeted in FY10. Property taxes are projected to increase by less than 2%, other local taxes are scheduled to increase less than 1%, and the rest of the local revenue sources are about the same. The only revenue line that is showing any significant drop is interest earnings. The significant reductions are to the State revenue sources. The reimbursements for the Commissioner of Revenue, Treasurer, and Electoral Board will drop somewhat and the HB599 funds to support the Police Department will continue to go down. At the time of the writing of this memo, we do not know what these figures will be. State Street Maintenance funding will also drop by \$10,000, and the VJCCCA grant continues to decline. The greatest impact of these State revenue reductions will be to the school system and to certain regional agencies such as the Rockbridge Regional Jail.

This year we will not know the impact of the State reductions until later in April and will have to adjust this budget proposal accordingly. Last year we increased many of the fees, so this year I am only proposing that the Police Department finger-print fee, the false alarm fees and the offense report copy fee, each be doubled.

The fund balance proposed to be used this year includes: \$25,000 from equipment replacement reserves, \$12,500 from the Fire Department reserves, \$5,000 from the Rescue Squad reserves, and \$138,432 to support the Capital Improvements Program. This amount is substantially less than fund balance amounts we have used in past years.

II. EXPENDITURES

A. Compensation

This year I am, once again, not recommending any pay increases, cost of living or merit step, for our employees. This is the second year that wages have been frozen. The retirement contribution from the City is increasing by 4.6% (based on VRS's actuarial study) and the health insurance rate is increasing by 1.46%. This figure is a bit misleading, however, as our present \$200 deductible plan has been eliminated and replaced with a \$250 deductible plan. Even with that change, I feel very fortunate that the costs didn't increase at a greater rate.

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B. Operations

As previously mentioned, there are very little additional items in this budget. Most of the departments have been reduced to the point where any significant further reductions will negatively affect their ability to perform the function. No new positions were added this year, and we are continuing the policy of holding vacant positions open until it can be determined that they absolutely need to be filled. There are also two positions in the Public Works Department that are overfilled as a result of the restructuring of the solid waste collection system. These positions will be eliminated upon turnover.

There are, however, a few new items in this budget. First, I am proposing a sum of \$18,000 as the City's match for the creation of a regional fixed route transit system. This, of course, is contingent on receiving a grant from the State Department of Rail and Public Transportation and obtaining other matching funds from our partners. Second, I am proposing that we fund a portion of the Regional Low Income Housing Office that administers the Section 8 housing voucher program in our area. The need to keep this office in our region is crucial to our goal of providing affordable low income housing in our residents and is being driven by reductions in the Federal program. Also proposed are increases to our Fire and EMS Departments. There is a significant need to increase resources to these programs in order to support the volunteers who are providing a crucial service to our community.

C. Capital Budget

The Capital Program adopted by City Council has been incorporated into this budget. The primary projects include sidewalk extensions, a traffic light at North Main Street and Diamond Street, and the installation of a vehicle exhaust system at the Fire Station. Most of the capital program is being funded from the fund balance.

D. Schools

As mentioned previously, the School System is being hard hit by State revenue reductions. The FY11 budget is \$450,000 (7.6%) less than the FY10 budget, once capital and debt service costs have been subtracted. It is based on level funding from the City, although debt service costs, which have added \$34,000 to the City budget, have been moved to the General Fund upon recommendation of our auditors. The City Council needs to seriously discuss with the School Board the impact of these reductions to our educational system. Possible increases in funding from the City should be considered.

III. UTILITY FUND

As has been discussed previously, the Utility Fund is in serious financial straights. This proposed budget includes the 10% rate increase approved for April, 2010. If water consumption does not continue to decline and we don't have an exceptionally wet year again, the cash reserves should begin to build once again. We also do not know the level of the sewer rate increase that the Maury Service Authority will pass on to its customers. It is unclear whether or not it will be known before we have to adopt our budget.

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IV. BUDGET TIMETABLE

The following is a proposed timetable for review and approval of this budget.

Date	Day	Time	Task	Location
April 8	Thursday	7:30 p.m.	Work Session: School Board and Agency Requests	City Hall
April 15	Thursday	8:00 p.m.	Public Hearing: Full Budget and Agency Requests	150 S. Main St.
April 20	Tuesday	7:30 p.m.	Work Session	City Hall
April 22	Thursday	7:30 p.m.	Work Session	City Hall
April 27	Tuesday	7:30 p.m.	Work Session	City Hall
April 29	Thursday	7:30 p.m.	Work Session	City Hall
May 6	Thursday	8:00 p.m.	Budget Adoption	150 S. Main St.

IV. ACKNOWLEDGMENTS

As always, I would like to thank our City Department Heads for their assistance in developing this budget in very difficult times. Also, thanks to Sharon Edwards, Teresa Hartless, and Gigi Vita for their help in preparing the document. Finally, Monty Higgins is the key person involved in all aspects of this preparation, and without his help I would be unable to complete this crucial task. Thanks to all.

BUDGET SUMMARIES

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

<u>All Funds Summary</u>	General Fund	School Fund	Utilities Fund	Capital Projects	Total All Funds
REVENUES					
Property Taxes	\$4,526,900	\$0	\$0	\$0	\$4,526,900
Other Local Taxes	2,946,600	0	0	0	2,946,600
Charges For Services	857,271	238,801	4,885,600	0	5,981,672
State Support	1,830,668	2,683,746	0	0	4,514,414
Federal Support	33,500	276,315	0	234,800	544,615
Other Local Support	2,451,248	1,200	0	0	2,452,448
TOTAL REVENUE	12,646,187	3,200,062	4,885,600	234,800	20,966,649
EXPENSES					
Administration	\$1,205,174	\$377,315	\$131,605	\$0	1,714,094
Operations	7,742,965	5,170,913	4,639,670	0	17,553,548
Debt Service	1,249,051	0	0	0	1,249,051
Capital Outlay	39,000	20,400	105,000	415,300	579,700
TOTAL EXPENSES	10,236,190	5,568,628	4,876,275	415,300	21,096,393
TRANSFERS (IN) OUT					
General Fund	0	-2,368,566	0	-180,500	-2,549,066
School Fund	2,368,566	0	0	0	2,368,566
Cemetery Fund	22,000	0	0	0	22,000
Capital Projects Fund	180,500	0	0	0	180,500
TOTAL TRANSFERS	2,571,066	-2,368,566	0	-180,500	22,000
EXCESS (DEFICIENCY) OF REV. OVER EXP. & TRANSFERS	<u>\$-161,069</u>	<u>\$0</u>	<u>\$9,325</u>	<u>\$0</u>	<u>\$-151,744</u>

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

<u>General Fund Summary</u>	2009 Actual Per Audit	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
REVENUES					
Property Taxes	\$4,331,716	\$4,345,000	\$4,345,000	\$4,391,300	\$4,526,900
Other Local Taxes	3,060,864	2,929,800	2,929,800	2,975,000	2,946,600
Permits & Licenses	79,233	31,300	31,300	80,400	30,400
Fines & Forfeitures	124,100	106,900	106,900	98,400	107,500
Use of Money & Property	212,817	125,500	125,500	86,700	87,700
Charges For Services	847,967	842,100	842,100	823,600	857,271
Miscellaneous	2,381,840	2,028,800	2,028,800	4,114,400	2,022,400
Recovered Costs	179,705	219,709	219,709	210,600	203,248
State Non-Categorical	972,764	1,001,849	1,001,849	979,200	950,019
State Categorical	740,299	877,347	929,846	934,400	880,649
Federal Categorical	47,726	48,500	83,053	68,100	33,500
TOTAL REVENUES	12,979,031	12,556,805	12,643,857	14,762,100	12,646,187
EXPENDITURES					
General Government Administration	1,174,740	1,225,785	1,225,785	1,217,330	1,214,174
Judicial Administration	203,424	288,492	288,492	268,102	308,800
Public Safety	2,688,800	2,734,599	2,776,702	2,695,921	2,726,477
Public Works	2,755,073	2,978,888	3,034,442	2,925,574	2,866,602
Health, Education, & Welfare	565,019	703,368	704,265	702,219	714,908
Leisure Services	1,287,543	450,100	580,100	582,066	442,176
Community Development	696,578	628,444	727,108	733,989	627,202
Non-departmental	1,069,219	1,160,275	1,530,457	1,526,457	1,335,851
TOTAL EXPENDITURES	10,440,396	10,169,951	10,867,351	10,651,658	10,236,190
TRANSFERS OUT					
To School Fund	2,746,193	2,716,193	2,960,521	2,960,521	2,368,566
To Cemetery Fund	20,650	22,000	22,000	22,000	22,000
To Capital Projects Fund	1,619,497	65,000	65,000	65,000	180,500
TOTAL TRANSFERS	4,386,340	2,803,193	3,047,521	3,047,521	2,571,066
EXCESS (DEFICIENCY) OF REV. OVER EXP. AND TRANSFERS	-1,847,705	-416,339	-1,271,015	1,062,921	-161,069
BEGINNING FUND BALANCE	8,690,276	6,842,571	6,842,571	6,842,571	7,905,492
ENDING FUND BALANCE	<u>\$6,842,571</u>	<u>\$6,426,232</u>	<u>\$5,571,556</u>	<u>\$7,905,492</u>	<u>\$7,744,423</u>

NOTE: The reserve account for equipment replacement is estimated to be \$838,620 and is included in the ending fund balance on June 30, 2011. Also, the Fire and First Aid reserve funds are included in the ending fund balance for June 30, 2011.

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

<u>School Fund Summary</u>	2009 Actual Per Audit	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
REVENUES					
Use of Money & Property	\$3,273	\$600	\$600	\$600	\$600
Charges For Services	221,572	227,400	227,400	227,400	238,801
Miscellaneous	129	600	7,508,909	7,508,909	600
Recovered Costs	11,016	0	0	0	0
State Categorical	3,197,557	2,883,108	2,883,108	2,883,108	2,683,746
Federal Categorical	282,618	538,548	648,541	648,541	276,315
TOTAL REVENUES	3,716,165	3,650,256	11,268,558	11,268,558	3,200,062
EXPENDITURES					
Instruction	4,178,438	4,245,610	4,469,084	4,469,084	4,026,334
Adm., Attendance, & Health	383,383	387,783	387,783	387,783	377,315
Operation & Maintenance	387,700	469,619	469,619	469,619	461,560
Cafeteria	162,282	168,347	168,347	168,347	166,549
Capital Projects	264,754	264,754	7,999,787	7,999,787	0
Non-departmental	215,815	215,692	475,114	475,114	22,819
Federal Programs	248,269	249,911	358,847	358,847	229,409
Technology	326,170	364,733	364,733	364,733	284,642
TOTAL EXPENDITURES	6,166,811	6,366,449	14,693,314	14,693,314	5,568,628
TRANSFERS (IN) OUT					
From General Fund	-2,746,193	-2,716,193	-2,960,521	-2,960,521	-2,368,566
TOTAL TRANSFERS	-2,746,193	-2,716,193	-2,960,521	-2,960,521	-2,368,566
EXCESS (DEFICIENCY) OF REV. OVER EXP. AND TRANSFERS	295,547	0	-464,235	-464,235	0
BEGINNING FUND BALANCE	334,025	629,572	629,572	629,572	165,337
ENDING FUND BALANCE (DEFICIT)*	<u>\$629,572</u>	<u>\$629,572</u>	<u>\$165,337</u>	<u>\$165,337</u>	<u>\$165,337</u>

NOTE: The School Fund includes \$165,337 as a contingency for State revenue reductions.

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

<u>Utility Fund Summary</u>	2009 Actual Per Audit	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
REVENUES					
Charges For Services	\$4,615,346	\$4,847,595	\$4,847,595	\$4,605,700	\$4,885,600
TOTAL REVENUES	4,615,346	4,847,595	4,847,595	4,605,700	4,885,600
EXPENDITURES					
Administration	127,394	133,538	133,538	128,103	131,605
Water Operations	1,533,087	1,572,989	1,572,989	1,516,693	1,537,625
Wastewater Operations	2,564,060	2,666,872	2,666,872	2,660,915	2,842,551
Non-departmental	285,453	255,729	255,729	254,417	259,494
TOTAL EXPENDITURES	4,509,994	4,629,128	4,629,128	4,560,128	4,771,275
NET OPERATING INCOME (LOSS)	105,352	218,467	218,467	45,572	114,325
ADJUSTMENTS TO RECONCILE NET INCOME (LOSS) TO NET CASH FOR:					
Depreciation Expense	86,358	84,200	84,200	88,400	87,600
Investment In Fixed Assets	-95,606	-99,000	-252,671	-252,609	-105,000
Debt Service Costs	-42,954	0	0	0	0
Miscellaneous	-112,813	0	0	0	0
NET CASH - INCREASE (DECREASE)	-59,663	203,667	49,996	-118,637	96,925
BEGINNING CASH POSITION	216,955	157,292	157,292	157,292	38,655
ENDING CASH POSITION	<u>\$157,292</u>	<u>\$360,959</u>	<u>\$207,288</u>	<u>\$38,655</u>	<u>\$135,580</u>

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

<u>Capital Projects Fund Summary</u>	2009 Actual Per Audit	2010 Adopted Budget	2,010 Amended Budget	2010 Projected Budget	2011 Budget
REVENUES					
Federal Categorical	60,679	416,000	757,367	757,400	234,800
TOTAL REVENUES	60,679	416,000	757,367	757,400	234,800
EXPENDITURES					
Parks & Recreation	56,694	0	462,135	461,550	11,000
Streets, Parking, & Sidewalks	150,884	481,000	579,056	579,056	305,800
Municipal Facilities	4,281,093	0	0	0	98,500
TOTAL EXPENDITURES	4,488,671	481,000	1,041,191	1,040,606	415,300
TRANSFERS (IN) OUT					
From General Fund	-1,619,497	-65,000	-65,000	-65,000	-180,500
To General Fund	0	0	0	0	0
TOTAL TRANSFERS	-1,619,497	-65,000	-65,000	-65,000	-180,500
EXCESS (DEFICIENCY) OF REV. OVER EXP. AND TRANSFERS	-2,808,495	0	-218,824	-218,206	0
BEGINNING FUND BALANCE	3,033,371	224,876	224,876	224,876	6,670
ENDING FUND BALANCE	<u>\$224,876</u>	<u>\$224,876</u>	<u>\$6,052</u>	<u>\$6,670</u>	<u>\$6,670</u>

GENERAL FUND

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

Fund 01 - General Fund Revenues		2009 Actual Revenues	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Property Taxes						
1011.0101	Real Property-Current	3,626,873	3,810,000	3,810,000	3,824,300	3,968,300
1011.0102	Real Property-Delinquent	24,707	35,700	35,700	60,300	51,300
1011.0201	Public Service Corp.	85,872	82,800	82,800	90,100	84,600
1011.0301	Personal Prop.-Current	545,052	515,700	515,700	514,600	524,800
1011.0302	Personal Prop.-Delinquent	18,005	16,500	16,500	20,000	17,400
1011.0305	Provision-Uncollectible	0	-146,400	-146,400	-149,200	-150,900
1011.0601	Penalties (All)	22,699	22,600	22,600	23,300	22,800
1011.0602	Interest (All)	8,508	8,100	8,100	7,900	8,600
Property Taxes TOTAL:		4,331,716	4,345,000	4,345,000	4,391,300	4,526,900
Other Local Taxes						
1012.0101	Local Sales Tax	791,395	768,400	768,400	775,000	775,000
1012.0201	Consumers Utility Tax	312,078	316,500	316,500	303,700	308,700
1012.0204	Business Consumption Tax	27,963	27,800	27,800	26,300	27,200
1012.0306	Business License Tax	602,665	540,000	540,000	570,100	540,000
1012.0402	Communications S. & U. Ta	335,199	335,500	335,500	330,900	337,500
1012.0501	Motor Vehicle Licenses	62,657	26,500	26,500	27,800	0
1012.0601	Bank Stock Taxes	44,386	44,100	44,100	69,500	70,000
1012.0701	Recordation Taxes	46,559	36,500	36,500	48,600	52,200
1012.1001	Transient Occupancy Tax	204,461	208,900	208,900	205,000	205,500
1012.1101	Meals Tax	633,501	625,600	625,600	618,100	630,500
Other Local Taxes TOTAL:		3,060,864	2,929,800	2,929,800	2,975,000	2,946,600
Permits & Licenses						
1013.0101	Dog Licenses	4,390	4,600	4,600	4,100	4,500
1013.0308	Building & Zoning Permits	70,502	25,000	25,000	75,000	25,000
1013.0331	Excavation Permits	725	700	700	1,100	700
1013.0332	Hunting & Fishing Permits	3,616	1,000	1,000	200	200
Permits & Licenses TOTAL:		79,233	31,300	31,300	80,400	30,400
Fines & Forfeitures						
1014.0101	Court Fines	82,881	70,000	70,000	63,800	70,000
1014.0102	Parking Fines	37,855	31,100	31,100	33,500	31,700
1014.0103	Courthouse Maint. Fee	3,364	5,600	5,600	1,100	2,800
1014.0104	Courthouse Const. Fees	0	0	0	0	3,000
1014.0802	Forfeited Assets (Local)	0	200	200	0	0
Fines & Forfeitures TOTAL:		124,100	106,900	106,900	98,400	107,500
Revenue from Use of Money and Property						
1015.0102	Interest-General	117,472	65,100	65,100	25,100	25,000
1015.0104	Interest-Cemetery	39,541	37,400	37,400	40,500	40,500

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

Fund 01 - General Fund Revenues		2009 Actual Revenues	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
1015.0117	Interest-Bond Account	24,124	0	0	0	0
1015.0201	Rents And Rebates	22,354	23,000	23,000	21,100	22,200
1015.2012	Interest-OPEB Liab. Res.	56	0	0	0	0
1015.3201	Interest-Fire Reserve A	2,853	0	0	0	0
1015.3204	Interest-First Aid Reserve	6,417	0	0	0	0
Rev fr Use of Money & Prop. TOTAL:		212,817	125,500	125,500	86,700	87,700
Charges For Services						
1016.0706	Community Activity Supp	4,900	4,400	4,400	5,600	5,100
1016.0805	Refuse Fees	138,585	136,800	136,800	138,400	138,400
1016.0806	Landfill Fees	165,474	171,100	171,100	155,400	158,100
1016.1302	Swimming Pool Admission	71,514	72,000	72,000	71,500	71,500
1016.1303	Swimming Pool Concessio	16,432	20,000	20,000	14,900	17,900
1016.1309	Burial Spaces	26,900	29,700	29,700	18,500	26,100
1016.1310	Grave Opening/Closing	17,587	22,700	22,700	21,100	20,500
1016.1905	Penalties	304	300	300	300	300
1016.2000	False Alarm Response Ca	1,225	300	300	600	1,200
1016.2500	Misc. Fees-Finance	56,430	56,100	56,100	53,600	53,600
1016.2901	Misc. Fees-VJCCCA Serv.	0	0	0	0	4,671
1016.3000	Misc. Fees-Public Safety	4,933	4,300	4,300	12,500	10,500
1016.3203	Rescue Service Fees	324,661	303,000	303,000	312,000	330,000
1016.4000	Misc. Fees-Public Works	11,370	11,300	11,300	11,300	11,300
1016.4103	Misc. Fees-Parking Garage	0	3,000	3,000	0	0
1016.5820	Farmer's Market Service	2,166	1,700	1,700	1,700	2,500
1016.5900	Misc. Fees-Youth Service	5,230	5,300	5,300	5,300	5,300
1016.9999	Misc. User Fees	256	100	100	900	300
Charges For Services TOTAL :		847,967	842,100	842,100	823,600	857,271
Misc. Revenue						
1018.0200	Contributions-General	245,280	234,200	234,200	236,800	236,800
1018.0201	County Revenue Sharing	1,731,551	1,698,300	1,698,300	1,727,000	1,703,000
1018.3204	Contributions-First Aid	6,659	0	0	0	0
1018.5900	Contributions-Youth Ser	1,500	1,500	1,500	3,000	1,500
1018.9000	Salvaged Equipment	0	2,500	2,500	16,900	2,500
1018.9001	Gain On Gfa Disposal	600	0	0	0	0
1018.9100	Contributions-Equip. Rep	15,000	15,000	15,000	15,000	0
1018.9902	Charges In Lieu Of Taxes	57,327	57,300	57,300	58,600	58,600
1018.9907	Sale of Real Estate	0	0	0	2,036,900	0
1018.9912	Misc. Revenue	213,562	20,000	20,000	20,000	20,000
1018.9913	Misc. Revenue-VPA	0	0	0	200	0
1018.9924	Misc. Revenue-First Aid	110,361	0	0	0	0
Misc. Revenue TOTAL:		2,381,840	2,028,800	2,028,800	4,114,400	2,022,400

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

Fund 01 - General Fund Revenues		2009 Actual Revenues	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Recovered Costs						
1019.0102	Jt.Svcs/Fire & Rescue	179,705	219,709	219,709	209,300	201,548
1019.4103	Jt Svcs/Parking Garage	0	0	0	1,300	1,700
Recovered Costs TOTAL:		179,705	219,709	219,709	210,600	203,248
State - Non-categorical						
1022.0103	Motor Veh. Carriers Tax	694	300	300	300	300
1022.0104	Motor Vehicle Rental Tax	901	700	700	1,100	1,000
1022.0105	Mobile Home Title Tax	250	500	500	200	200
1022.0106	Recordation Taxes	13,670	12,100	12,100	11,400	12,100
1022.0303	State PPTRA	556,073	581,200	581,200	581,200	581,200
1022.0307	Short Term Rental Tax	1,540	1,000	1,000	1,000	1,000
1023.0301	Commissioner Of Revenue	86,017	83,581	83,581	85,200	69,790
1023.0401	Treasurer	69,032	66,442	66,442	61,700	52,829
1023.0601	Electoral Board	35,207	37,156	37,156	33,400	33,400
1023.0801	Law Enforcement	209,380	218,870	218,870	203,700	198,200
State - Non-Categorical TOTAL:		972,764	1,001,849	1,001,849	979,200	950,019
State - Categorical						
1024.0102	Public Assistance/Welfare	141,390	222,300	222,300	237,300	220,000
1024.0405	State Fire Grant	22,809	19,300	19,300	18,900	18,900
1024.0406	State Street Maint. Rev	527,042	585,335	637,834	628,200	575,700
1024.0411	EMS-Four For Life	3,859	2,500	2,500	2,500	2,500
1024.0412	VJCCCA Grant	39,257	42,912	42,912	42,500	58,549
1024.0416	Arts Challenge Grant	5,000	5,000	5,000	5,000	5,000
1024.0448	Other Categorical Revenue	942	0	0	0	0
State - Categorical TOTAL:		740,299	877,347	929,846	934,400	880,649
Federal - Categorical						
1033.0102	Federal Public Assistance	23,213	40,000	40,000	25,000	25,000
1033.0111	Dept. of Justice Grant	760	0	0	0	0
1033.0112	CJS Grant	1,289	3,500	3,500	3,500	3,500
1033.0113	DMV Grant	10,964	5,000	9,603	9,600	5,000
1033.0420	Dept. of Forestry Grant	11,500	0	29,950	30,000	0
Federal - Categorical TOTAL:		47,726	48,500	83,053	68,100	33,500
Fund Balance						
1042.9999	Appropriated Fund Balance	0	416,339	1,271,015	-1,062,921	161,069
Fund Balance TOTAL:		0	416,339	1,271,015	-1,062,921	161,069
GENERAL FUND TOTAL:		12,979,031	12,973,144	13,914,872	13,699,179	12,807,256

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

Fund 01 - General Fund Organization Function Sub-Function		2009 Actual Expenses	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
General Government						
1101	City Council	52,985	48,502	48,502	48,701	49,197
1201	City Manager	172,948	176,274	176,274	174,850	177,539
1204	City Attorney	58,052	49,524	49,524	57,334	45,629
1205	Human Resources	59,827	62,285	62,285	62,256	62,852
1209	Commissioner Of Revenue	215,447	212,470	212,470	211,302	219,715
1210	Reassessment	1,875	46,050	46,050	45,500	5,448
1213	Treasurer	165,161	159,200	159,200	163,188	171,220
1214	Finance	265,176	286,195	286,195	271,929	285,078
1251	Information Technology	128,793	130,180	130,180	130,176	144,187
1310	Electoral Board	54,476	55,105	55,105	52,094	53,309
General Government TOTAL :		1,174,740	1,225,785	1,225,785	1,217,330	1,214,174
Judicial Administration						
2101	Judicial Services	163,583	245,580	245,580	226,000	245,580
2901	VJCCCA Services	39,841	42,912	42,912	42,102	63,220
Judicial Administration TOTAL:		203,424	288,492	288,492	268,102	308,800
Public Safety						
3101	Police	1,638,560	1,710,262	1,711,565	1,620,788	1,655,779
3201	Fire - Reserve Fund	171,306	12,500	20,000	20,000	12,500
3202	Fire	249,240	300,499	303,799	338,009	348,617
3203	First Aid	480,393	539,408	539,408	536,603	551,184
3204	First Aid - Reserve Fund	2,888	10,260	40,260	37,382	5,000
3305	Juv. & Adult Detention	63,929	75,899	75,899	73,438	75,660
3501	Special Services	82,484	85,771	85,771	69,701	77,737
Public Safety TOTAL :		2,688,800	2,734,599	2,776,702	2,695,921	2,726,477
Public Works						
4000	Public Works Administration	111,441	111,752	111,752	113,625	115,298
4050	Public Works Labor Pool	90,728	231,410	231,410	231,410	232,797
4102	Streets & Sidewalks	310,535	319,192	319,192	317,159	305,996
4103	Courthouse Parking Deck	14,520	27,182	27,182	17,596	17,907
4104	Equipment Operations	191,213	200,783	200,783	196,167	198,055
4110	General Adm./Misc	33,139	43,011	43,011	43,011	43,051
4120	Structures/Bridges Maint.	28,380	35,132	35,132	35,132	35,242
4130	Pavement Maintenance	162,340	173,135	225,634	61,952	75,732
4131	Drainage Maintenance	44,426	35,484	35,484	57,690	57,909
4133	Snow & Ice Removal	36,666	73,716	73,716	165,452	73,918
4140	Traffic Control Device Maint.	82,500	91,258	91,258	116,378	109,069

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

Fund 01 - General Fund Organization Function Sub-Function		2009 Actual Expenses	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
4141	Other Traffic Services	139,562	131,035	131,035	148,585	152,206
4142	Street Emergency Needs	29	2,564	2,564	0	2,573
4150	Community Activity Support	54,234	46,283	49,338	49,338	49,879
4200	Solid Waste Management	948,921	1,026,913	1,026,913	937,602	932,855
4301	Building Maintenance	127,156	101,765	101,765	108,040	105,250
4410	Park Maintenance	229,963	194,501	194,501	191,802	205,222
4420	Cemeteries Maintenance	149,320	133,772	133,772	134,635	153,643
Public Works TOTAL:		2,755,073	2,978,888	3,034,442	2,925,574	2,866,602
Health, Education, & Welfare						
5101	Health, Education & Welfare	500,271	636,442	637,339	635,293	647,982
5900	Youth Services Office	64,748	66,926	66,926	66,926	66,926
Health, Education & Welfare TOTAL:		565,019	703,368	704,265	702,219	714,908
Leisure Services						
7200	Leisure Services Contributio	1,049,441	336,485	466,485	468,485	328,412
7250	Municipal Swimming Pool	113,102	113,615	113,615	113,581	113,764
7251	Indoor Swimming Pool	125,000	0	0	0	0
Leisure Services TOTAL:		1,287,543	450,100	580,100	582,066	442,176
Community Development						
8110	Planning & Development	298,056	313,299	353,299	346,609	306,210
8111	Housing Program	18,217	6,500	18,394	33,090	3,900
8112	Safe & Sound Program	486	0	0	0	0
8120	Water Quality Management	27,787	2,500	17,411	17,411	0
8140	Tree Board	35,269	30,320	60,270	60,259	30,722
8200	Com. Dev. Contributions	316,763	275,825	277,734	276,620	286,370
Community Development TOTAL:		696,578	628,444	727,108	733,989	627,202
Non-Departmental						
9103	General Insurance	0	2,300	2,300	2,300	2,300
9105	Photocopying Services	-4,204	-3,000	-3,000	-3,000	-3,000
9301	Contingency	428	51,500	46,500	46,500	51,500
9310	Non-departmental	108,617	60,081	60,081	56,081	36,000
9350	Interfund Transfers	4,386,340	2,803,193	3,047,521	3,047,521	2,571,066
9401	Debt Service	1,070,897	1,049,394	1,424,576	1,424,576	1,249,051
Non-Departmental TOTAL:		5,562,078	3,963,468	4,577,978	4,573,978	3,906,917
Fund 01 TOTAL:		<u>14,933,255</u>	<u>12,973,144</u>	<u>13,914,872</u>	<u>13,699,179</u>	<u>12,807,256</u>

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

Fund 01 - General Fund Expenses		2009 Actual Expenses	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Personnel Services						
1001	Full - Time Wages	2,092,506	2,152,365	2,152,365	2,047,977	2,109,546
1002	Overtime	155,324	140,638	140,638	161,761	141,038
1003	Part - Time Wages	199,217	209,318	209,318	205,906	222,722
1041	Pwks Regular Wages	617,401	632,134	632,134	654,869	662,328
1042	Pwks Overtime Wages	68,438	55,302	55,302	96,934	60,674
1099	Call - Out Pay	53,217	25,500	25,500	51,800	46,000
1520	Wages - Substitutes	927	4,314	4,314	2,195	2,523
Personnel Services TOTAL:		3,187,030	3,219,571	3,219,571	3,221,442	3,244,831
Fringe Benefits						
2001	Fica	229,690	247,399	247,399	246,259	248,421
2002	Retirement	372,197	395,332	395,332	386,379	410,264
2005	Medical Insurance	544,070	602,932	602,932	595,215	611,189
2006	Life Insurance	21,576	22,679	22,679	21,282	30,404
2009	Unemployment Insurance	4,048	2,330	2,330	2,300	2,300
2011	Worker's Comp Insurance	79,031	106,411	106,411	93,730	92,824
2012	ARC-OPEB Liability Res.	10,081	10,081	10,081	10,081	11,000
Fringe Benefits TOTAL:		1,260,693	1,387,164	1,387,164	1,355,246	1,406,402
Contractual Services						
3001	Temporary Labor	6,710	5,000	5,000	4,400	5,000
3002	Professional Services	220,433	200,478	249,478	249,358	156,112
3004	Repairs & Maintenance	263,054	240,914	293,413	126,591	148,992
3005	Maintenance Svc Contract	152,628	110,277	110,277	109,320	119,826
3006	Printing & Binding	11,624	14,350	14,350	12,227	11,975
3007	Advertising	8,275	8,900	8,900	14,851	10,265
3008	Laundry & Dry Cleaning	10,715	7,275	7,275	8,177	6,600
3009	Svcs Of Other Govts	3,327	3,200	3,200	3,200	3,200
3018	Bank Activity Charge	2,905	200	200	200	200
3021	Victim Witness Coordinator	6,000	6,480	6,480	6,000	6,000
3022	Probation Office	1,250	0	0	0	0
3023	Court Offices	156,333	239,000	239,000	220,000	239,000
3024	Landfill Contract	282,010	290,000	290,000	275,000	275,000
3025	Recycling Center	12,760	1,500	1,500	1,500	1,500
3028	Computer Software	8,052	5,750	5,750	20,750	8,790
3029	VJCCCA Services	2,305	5,276	5,276	4,249	4,946
3030	Janitorial Services	14,055	3,800	3,800	1,854	5,000
3099	Outside Data Processing	7,100	7,100	7,100	7,100	7,100
3112	Safe & Sound Services	0	2,000	2,000	892	0

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

Fund 01 - General Fund Expenses		2009 Actual Expenses	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
3117	Lot Cleaning	2,465	1,200	1,200	3,100	1,500
3203	Contractual Response Se	297,278	323,100	323,100	332,800	340,900
3302	Jail Contract	59,683	72,461	72,461	70,000	75,000
Contractual Services TOTAL:		1,528,962	1,548,261	1,649,760	1,471,569	1,426,906
Internal Services						
4002	Inside Vehicle Maint &	-62,817	-69,865	-69,865	-82,468	-72,626
4004	Photocopying Services	-126	1,067	1,067	645	677
4010	Special Projects - Pwks	7,133	6,100	6,100	6,100	5,100
Internal Services TOTAL:		-55,810	-62,698	-62,698	-75,723	-66,849
Other Charges						
5101	Electrical Service	77,752	67,785	67,785	73,265	65,685
5102	Heating Services	54,388	41,853	41,853	52,719	42,496
5103	Water & Sewer Services	19,978	18,172	18,172	20,029	18,847
5104	Street Lighting	70,983	69,390	69,390	67,670	67,670
5201	Postal & Messenger Svcs	21,358	20,959	20,959	21,872	18,484
5202	Electronic Data Services	15,525	17,525	17,525	14,535	12,950
5203	Telephone	21,559	24,211	24,211	20,746	20,460
5204	Cellular Telephone Services	22,965	21,960	21,960	24,264	24,760
5306	Surety Bonds	668	1,900	1,900	417	800
5308	General Liability Insurance	135,997	156,440	156,440	152,272	165,977
5310	Umbrella Policy	20,474	23,395	23,395	21,637	23,584
5312	Self Insurance Program	0	5,000	5,000	3,217	6,000
5399	Insurance Allocation	-78,750	-92,579	-92,579	-88,507	-99,068
5401	Office Supplies	16,229	12,850	12,850	11,667	12,950
5403	Agricultural Svc/Supplies	5,165	3,253	3,253	4,400	4,400
5404	Medical Supplies	23,068	24,050	24,050	18,050	21,550
5405	Janitorial Supplies	8,968	7,786	7,786	12,775	8,086
5406	Generator Supplies	794	0	0	0	750
5407	Repair & Maint Supplies	21,315	27,242	27,242	27,446	25,209
5408	Vehicle/Equip Supplies	296,018	311,550	311,550	288,507	315,950
5409	Police Supplies	7,703	8,000	8,000	8,300	8,000
5410	Uniform & Wearing Apparel	23,455	29,550	29,550	22,950	24,550
5411	Books & Subscriptions	5,665	5,764	5,764	4,182	4,714
5413	Other Operating Supplies	225,227	217,009	217,009	266,174	214,069
5414	Merchandise For Resale	10,837	12,100	12,100	8,873	9,800
5415	Recreation Supplies	4,902	4,400	4,400	4,560	5,400
5417	Photocopying Supplies	1,446	1,900	1,900	1,900	1,900

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

Fund 01 - General Fund Expenses		2009 Actual Expenses	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
5419	Flag Supplies	0	100	3,155	3,055	3,055
5420	Skateboard Park Supplies	0	1,818	1,818	0	0
5421	Kids Playce	1,905	0	0	0	0
5426	Chemical Supplies	5,227	6,000	6,000	6,000	6,000
5428	Data Processing Supplies	15,640	18,078	18,078	17,002	14,753
5430	Asphalting Materials	1,628	19,194	19,194	19,301	11,928
5450	Crime Prevention Supplies	4,304	3,000	3,000	1,200	3,000
5477	Durable Goods	61,076	50,730	54,230	54,280	46,830
5501	Travel & Training	32,001	52,550	52,550	33,825	51,100
5506	Travel - Vehicle Allowance	3,962	4000	4,000	4,000	6,400
Other Charges TOTAL:		1,159,432	1,196,935	1,203,490	1,202,583	1,169,039
Agency Contributions						
5601	State Health Department	49,726	52,000	52,000	54,000	54,000
5602	Community Services Board	38,897	38,897	38,897	38,897	38,494
5603	CSB - Pep Grant	5,639	5,639	5,639	5,639	5,581
5605	Regional Library Service	156,592	156,592	156,592	156,592	156,592
5606	Permits To State Agencies	100	100	100	100	100
5608	Payments To Juvenile Det.	4,246	3,438	3,438	3,438	660
5609	Rockbridge SPCA	14,560	16,380	16,380	16,380	14,430
5610	Property Tax Payments	1,439	1,500	1,500	1,473	1,500
5611	State & Local Hospital	50	0	0	0	0
5613	Project Horizon	4,500	4,500	4,500	4,500	4,500
5614	Rockbridge Free Clinic	6,000	6,000	6,000	6,000	6,000
5615	RATS (Rk Area Trans Sys)	8,640	8,640	8,640	8,640	8,000
5616	Regional Transit System	0	0	0	0	18,000
5618	Drug Task Force Account	703	3,500	3,500	3,500	3,500
5621	DSLCC - Local Center	22,472	22,472	22,472	22,472	22,472
5630	Social Services Adm.	49,758	45,526	45,526	47,380	50,000
5632	Tax Relief-Elderly/Disabled	32,701	33,000	33,000	33,500	34,000
5633	TAP (Total Act Against Pov)	8,075	8,075	8,075	8,075	8,075
5634	VPAS (VA Public Assist)	14,730	14,730	14,730	14,730	14,730
5635	RAOC (Rk Area Occup C)	6,068	6,068	6,068	6,068	6,068
5636	Hospice	2,100	2,000	2,000	2,000	2,000
5637	Blue Ridge Legal Service	995	995	995	995	995
5638	Senior Center	7,271	8,600	8,600	9,500	8,405
5639	Yellow Brick Road	5,000	5,000	5,000	5,000	5,000
5645	Horse Center Foundation	68,067	69,000	69,000	69,000	69,000
5650	Payments For Cultural Act.	132,000	5,500	10,500	10,500	5,500
5651	FAIR (Fine Arts in Rock.)	3,000	3,000	3,000	3,000	3,000
5652	Lime Kiln Arts	7,000	7,000	7,000	7,000	7,000

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

Fund 01 - General Fund Expenses		2009 Actual Expenses	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
5653	Rockbridge Fair	2,500	0	0	0	0
5654	Indoor Swimming Pool	32,500	7,500	7,500	7,500	7,500
5657	Regional Tourism	170,980	175,159	175,159	175,159	180,904
5660	Rockbridge Partnership	45,515	0	0	0	0
5661	Chamber of Commerce LDDE	60,000	60,000	60,000	60,000	60,000
5662	Chamber Of Commerce	2,500	2,500	2,500	2,500	2,500
5663	Soil & Water Cons. Dist.	2,000	2,000	2,000	2,000	2,000
5664	SVP - District IV	9,166	9,166	9,166	9,166	9,166
5670	Cooperative Extension	19,796	20,000	20,000	20,495	20,500
5677	Habitat For Humanity	4,300	4,300	4,300	4,300	4,300
5678	RARA (Rk Area Rehab)	2,000	2,000	2,000	2,000	2,000
5679	Rk Area Rental Assistance	0	0	0	0	4,662
5685	CSPDC (Central Shen Planning Dist Commission)	9,720	11,445	11,445	11,445	11,859
5691	To Central Dispatch Center	181,285	180,542	180,542	180,542	172,160
5699	Payments To RARO	78,718	88,893	88,893	89,893	80,820
Agency Contributions TOTAL:		1,271,309	1,091,657	1,096,657	1,103,379	1,105,973
Miscellaneous						
5801	Dues & Memberships	10,510	10,365	10,365	10,879	10,775
5802	Police Accreditation	226	200	200	200	1,000
5803	Employee Relations	3,781	3,900	3,900	10,300	16,400
5804	Lee - Jackson Classic	860	0	0	0	0
5813	Bad Debt Expense	428	1,500	1,500	1,500	1,500
5820	Farmer's Market Service	1,146	1,700	3,609	2,000	2,000
5854	Rehab. Bldg Tax Abatement	0	0	0	0	4,000
5864	Smoke House	0	0	0	100	100
5886	Building Permit Surcharge	1,188	1,000	1,000	1,360	1,000
5888	VML Grant Purchases	2,000	2,000	2,000	2,000	2,000
5891	DOF Improvement Grants	19,682	0	0	0	0
5893	DMV Grant Purchases	3,934	5,000	9,603	9,603	5,000
5897	DCJS Grant Purchases	1,489	3,500	3,500	3,500	3,500
5898	Miscellaneous	0	0	0	50	0
5899	State Grant Purchases	32,283	21,800	22,800	23,805	22,845
5904	DCR Improvement Grants	2,750	0	0	0	0
5907	DOF-Invasive Plant Removal	0	0	2,500	2,500	0
5908	DOF-Sustainable Canopy	0	0	20,000	20,000	0
5909	DOF-Tomorrow's Shade	0	0	6,450	6,450	0
5998	Matching WQM Grant Fund	5,355	2,500	17,411	17,411	0
6012	VPA-Client Services	235,717	372,300	372,300	365,000	355,000

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

Fund 01 - General Fund Expenses		2009 Actual Expenses	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
6013	Spec. Welfare-Client Service	-68	0	897	897	0
Miscellaneous TOTAL:		321,281	425,765	478,035	477,555	425,120
Capital Outlay						
7001	Machinery & Equipment	0	5,000	5,000	5,000	0
7002	Furniture & Fixtures	0	0	0	758	0
7003	Communications Equip	13,293	15,000	15,000	0	0
7005	Motor Vehicles & Equip	98,536	50,000	50,000	46,000	25,000
7007	Adp Equipment/Software	45,355	0	25,000	25,000	14,000
7900	Property Acquisition	694,564	0	125,000	126,000	0
Capital Outlay TOTAL:		851,748	70,000	220,000	202,758	39,000
Leases And Rentals						
8001	Lease/Rent Of Equipment	19,144	21,450	21,450	21,880	18,550
8003	Parking Lot Rent	6,306	6,306	6,306	6,306	6,510
Leases And Rentals TOTAL:		25,450	27,756	27,756	28,186	25,060
Debt Service Costs						
9001	Debt Service - Principal	517,262	514,923	898,899	898,899	250,000
9002	Debt Service - Interest	553,635	534,471	525,677	525,677	504,345
9009	2009 LDMS Bonds-Principal	0	0	0	0	494,706
Debt Service Costs TOTAL:		1,070,897	1,049,394	1,424,576	1,424,576	1,249,051
Interfund Charges						
9100	Equip. Rep. Contribution	0	251,244	251,244	251,244	246,330
9105	Services of Pwks - Streets	17,261	17,226	17,226	17,226	17,226
9109	Svcs of Youth Services	13,532	12,553	12,553	12,802	15,572
9112	Svcs to VJCCCA Services	-13,532	-12,978	-12,978	-12,802	-15,572
Interfund Charges TOTAL:		17,261	268,045	268,045	268,470	263,556
Transfers Out						
9202	To School Fund	2,746,193	2,716,193	2,960,521	2,960,521	2,368,566
9207	To Cemetery Fund	20,650	22,000	22,000	22,000	22,000
9208	To Capital Projects Fund	1,619,497	65,000	65,000	65,000	180,500
Transfers Out TOTAL:		4,386,340	2,803,193	3,047,521	3,047,521	2,571,066
Housing Projects						
9646	311 Massie St.	14,850	0	0	28,516	0
9647	313 Massie St.	0	0	11,894	0	0
Housing Projects TOTAL:		14,850	0	11,894	28,516	0
Other Uses Of Funds						
9901	Svcs To Water/Wastewater	-106,188	-101,899	-101,899	-101,899	-101,899
9959	Contingency	0	50,000	45,000	45,000	50,000
Other Uses Of Funds TOTAL :		-106,188	-51,899	-56,899	-56,899	-51,899
General Fund TOTAL:		<u>14,933,255</u>	<u>12,973,144</u>	<u>13,914,872</u>	<u>13,699,179</u>	<u>12,807,256</u>

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General Government And Administration

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

City Council (1-1101)

The City Council is the legislative and policy-making body of the City. It is comprised of six residents who are elected at large. The Mayor, who is independently elected, is presiding officer.

The responsibilities of the City Council include:

- enacting ordinances, resolutions, and orders necessary for the proper governing of the City's affairs;
- reviewing and adopting the annual budget;
- reviewing and deciding on recommendations from various boards and commissions;
- appointing a City Manager, City Attorney, Clerk of Council and residents to various boards and commissions;
- establishing policies and measures to promote the general welfare of the City and safety and health of its residents; and
- representing the City at official functions and with other organizations.

City Council conducts its business in public sessions held in the courtroom of the Rockbridge County Administrative Offices (150 South Main Street) on the first and third Thursdays of each month.

Significant Changes:

The City Council budget reflects a 1.4% increase from FY10. I am proposing a \$1,000 increase in advertising costs due to the number of ordinances and zoning changes occurring. Also included is \$3,000 for Council's travel expenses. This will cover 3 of Council to attend the VML annual convention next year.

Fund 01 - General Fund	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
City Council					
Personnel Services	25,880	26,400	26,400	26,400	26,400
Fringe Benefits	2,013	2,061	2,061	2,058	2,056
Contractual Services	11,595	6,600	6,600	7,568	7,575
Internal Services	2,997	3,000	3,000	3,000	3,000
Other Charges	4,740	4,691	4,691	4,073	4,566
Miscellaneous	5,760	5,750	5,750	5,602	5,600
City Council TOTALS:	<u>52,985</u>	<u>48,502</u>	<u>48,502</u>	<u>48,701</u>	<u>49,197</u>

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

City Manager (1-1201)

The City Charter establishes the City Manager as the chief administrative officer of the City who serves at the will of the City Council. He is responsible for planning, organizing, directing and evaluating the activities of the municipal government so that policies of City Council are carried out in an efficient and economical manner.

In carrying out these responsibilities, the Manager interprets and implements policy determined by Council; oversees the enforcement of all laws and ordinances; appoints and evaluates department heads and employees on the basis of merit; provides administrative and policy direction to all departments; prepares and recommends annual operating and capital improvement budgets; prepares agenda materials; recommends legislation that appears necessary and desirable; keeps the Council advised of financial conditions and future needs of the City; keeps the public informed regarding the operation of City government through reports to Council; represents the City in its relations with the public, the press, and other governmental and private agencies; and performs such other duties as may be described by the City Charter or required of him by ordinance or resolution of Council.

Significant Changes:

The City Manager's budget reflects less than a percent increase from FY10. This is basically caused by the benefits increases.

Fund 01 - General Fund City Manager	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Personnel Services	131,107	130,589	130,589	130,589	130,590
Fringe Benefits	53,587	55,748	55,748	55,609	57,127
Contractual Services	538	650	650	634	600
Internal Services	3,008	3,000	3,000	3,000	3,000
Other Charges	10,829	12,842	12,842	11,468	12,672
Miscellaneous	2,009	1,575	1,575	1,680	1,680
Other Uses Of Funds	-28,130	-28,130	-28,130	-28,130	-28,130
City Manager TOTALS:	<u>172,948</u>	<u>176,274</u>	<u>176,274</u>	<u>174,850</u>	<u>177,539</u>

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

City Attorney (1-1204)

The City Attorney, appointed by City Council, represents the City in all legal matters. He attends all City Council meetings and advises Council on the legality of resolutions and ordinances. His responsibilities also include approving the form and legality of all contracts, deeds, bonds and other official documents of the City.

Significant Changes:

The City Attorney's budget has been reduced by almost 8%. In FY10 we had significant additional expenses for extra legal work as a result of a large lawsuit and the Moore's Creek property sale, which should not be repeated in FY11.

Fund 01 - General Fund City Attorney	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Personnel Services	36,247	36,108	36,108	36,108	36,108
Fringe Benefits	4,336	5,100	5,100	5,284	5,230
Contractual Services	15,542	6,000	6,000	13,600	2,000
Other Charges	1,177	1,566	1,566	1,542	1,541
Miscellaneous	750	750	750	800	750
City Attorney TOTALS:	<u>58,052</u>	<u>49,524</u>	<u>49,524</u>	<u>57,334</u>	<u>45,629</u>

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

Human Resources (1-1205)

The Human Resources office performs the personnel function for the City and the School Division. Its responsibilities include personnel record-keeping, benefits administration, new employee orientation, administration of the safety program and worker's compensation insurance policy, and completion of various State and local reports.

Significant Changes:

The Human Resources budget is proposed to increase by less than 1 %. This is entirely attributable to benefit increases. Included in this budget is \$2,000 as matching funds for a safety grant and \$3,400 for the employee Kroger gift cards at Christmas time.

Fund 01 - General Fund Human Resources	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Personnel Services	37,903	37,758	37,758	37,758	37,758
Fringe Benefits	19,695	21,068	21,068	21,065	21,588
Contractual Services	443	500	500	500	500
Internal Services	1,067	1,100	1,100	1,100	1,100
Other Charges	3,590	4,249	4,249	4,223	4,296
Miscellaneous	4,919	5,400	5,400	5,400	5,400
Other Uses Of Funds	-7,790	-7,790	-7,790	-7,790	-7,790
Human Resources TOTALS:	<u>59,827</u>	<u>62,285</u>	<u>62,285</u>	<u>62,256</u>	<u>62,852</u>

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

Commissioner of Revenue (1-1209)

The Commissioner of Revenue is a constitutional officer of the Commonwealth of Virginia, elected to a term of office of four years.

The Commissioner prepares real estate and personal property tax assessments, issues business licenses, determines the local levy on food and lodging, and calculates payments made by local non-profit institutions paid to the City in lieu of property taxes. The Commissioner is also responsible for the collection of State-assessed taxes on public service corporations and bank stock.

The Commissioner administers real estate tax relief for the elderly and disabled and tax exemption on rehabilitated commercial or industrial buildings. She also audits and transmits State income tax and estimated tax and helps local taxpayers resolve problems concerning State assessments.

The Commissioner's office is jointly financed by the City and Commonwealth, with the City providing office space, insurance and supplies.

Significant Changes:

The Commissioner of Revenue's budget is proposed to increase by 3.4%. We have tried to reduced all budgeted line items as much as possible, but an employee in this department needed to sign on to the City's health plan when her husband became unemployed. Additional reductions will compromise the ability of this office to aggressively find tax revenues.

Fund 01 - General Fund	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Commissioner of Revenue					
Personnel Services	131,203	130,701	130,701	130,701	130,701
Fringe Benefits	41,648	43,511	43,511	43,494	53,540
Contractual Services	25,760	20,350	20,350	20,050	20,350
Internal Services	615	900	900	700	900
Other Charges	15,899	16,658	16,658	16,007	13,874
Miscellaneous	322	350	350	350	350
Commissioner of Revenue TOTALS:	<u>215,447</u>	<u>212,470</u>	<u>212,470</u>	<u>211,302</u>	<u>219,715</u>

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

Reassessment (1-1210)

The cost of periodic reassessment of real property values is charged to this activity. Reassessment operations are provided by a contract which is overseen by the Commissioner of Revenue.

Significant Changes:

The Reassessment account will drop significantly in FY11 as a result of the reassessment being completed. Funds have been budgeted for the hearing of the Board of Equalization and any additional assessments in FY11.

Fund 01 - General Fund Reassessment	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Personnel Services	0	0	0	0	1,900
Fringe Benefits	0	0	0	0	148
Contractual Services	1,875	44,500	44,500	44,300	3,100
Internal Services	0	100	100	0	100
Other Charges	0	1,450	1,450	1,200	200
Reassessment TOTALS:	<u>1,875</u>	<u>46,050</u>	<u>46,050</u>	<u>45,500</u>	<u>5,448</u>

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

Treasurer (1-1213)

The Treasurer is a constitutional officer of the Commonwealth of Virginia, elected to a four year term of office.

The City Treasurer is responsible for the collection, custody and disbursement of City and State funds. The Treasurer is also responsible for the maintenance of the related records for these funds.

The City of Lexington shares with the State the responsibility of funding the Treasurer's office. The City is solely responsible for providing insurance, office space, and most supplies for this activity.

Significant Changes:

The Treasurer's budget has increased by 7.6%. A major portion of this increase is in health insurance where an employee's spouse changed jobs and our plan was needed. We are also trying out a program of leasing a heavy duty shredder instead of continuously purchasing replacements. We are also requesting funds (\$1,200) for a security camera system.

Fund 01 - General Fund Treasurer	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Personnel Services	122,665	117,954	117,954	117,954	117,954
Fringe Benefits	31,825	31,689	31,689	42,746	45,441
Contractual Services	21,502	17,900	17,900	16,309	18,400
Internal Services	288	400	400	232	400
Other Charges	23,774	21,646	21,646	16,776	17,514
Miscellaneous	130	150	150	130	400
Capital Outlay	0	0	0	0	1,200
Leases And Rentals	614	1,000	1,000	580	1,450
Other Uses Of Funds	-35,637	-31,539	-31,539	-31,539	-31,539
Treasurer TOTALS:	<u>165,161</u>	<u>159,200</u>	<u>159,200</u>	<u>163,188</u>	<u>171,220</u>

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

Finance (1-1214)

This activity provides accounting, budgeting and data processing services for the City. Functions include maintaining a fund accounting system, paying City obligations, accounts receivable, billings, setting internal controls to protect assets, conducting financial analysis, and providing timely reports of financial information for management purposes.

Data processing support is provided for revenue collection, central accounting, and City and School payroll activities. Also, debt management, cash management, budget preparation, fixed asset accounting, and annual audit activities are supported from this department.

Support for a decentralized purchasing system is provided in this activity, as well as administrative oversight for the City's general insurance program.

Significant Changes:

The Finance Department budget has been decreased slightly. Certain professional service fees (such as audit costs) are scheduled to increase but we have tried to make up for that by reducing the amount of funds budgeted for training on our main computer system. With the very experienced and stable staff we have, we thought that this area could be decreased.

Fund 01 - General Fund Finance	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Personnel Services	150,346	150,450	150,450	150,450	149,950
Fringe Benefits	60,744	64,179	64,179	64,113	65,902
Contractual Services	72,257	75,880	75,880	71,949	78,810
Internal Services	1,487	2,000	2,000	2,000	1,600
Other Charges	9,779	20,514	20,514	10,240	16,853
Miscellaneous	200	200	200	205	205
Interfund Charges	0	2,428 0	2,428	2,428	1,214
Other Uses Of Funds	-29,637	-29,456	-29,456	-29,456	-29,456
Finance TOTALS:	<u>265,176</u>	<u>286,195</u>	<u>286,195</u>	<u>271,929</u>	<u>285,078</u>

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

Information Technology (1-1251)

The Office of Information Technology assists all other departments in making optimum usage of computer technology. This entails: the development of a City wide plan for networking information systems; review and approval for all computer hardware and software purchases; installation and maintenance of hardware and software; and training of City employees in the more effective use of computers. This office will also provide oversight for the City's telephone needs and electronic records management system.

Significant Changes:

We are requesting a significant 10.8% increase in the Information Techonology budget. \$9,000 of this increase is for the purchase of a replacement server and \$3,000 is for additional software licenses. I have also added a small amount to the overtime budget.

Fund 01 - General Fund Information Technology	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Personnel Services	57,813	57,386	57,386	58,636	58,886
Fringe Benefits	20,611	21,389	21,389	21,461	22,125
Contractual Services	27,503	29,000	29,000	26,771	32,000
Internal Services	69	75	75	75	75
Other Charges	22,698	22,230	22,230	23,131	22,001
Miscellaneous	99	100	100	102	100
Capital Outlay	0	0	0	0	9,000
Information Technology TOTALS:	<u>128,793</u>	<u>130,180</u>	<u>130,180</u>	<u>130,176</u>	<u>144,187</u>

Electoral Board/Registrar (1-1310)

The Registrar and the Electoral Board are both partially funded by the Commonwealth. The City of Lexington funds supplies for that office as well as provides office space. The City is entirely responsible for expenses related to poll workers and the Assistant Registrars.

Duties of the office include registering citizens for voting, being present when votes are counted, and providing information about the voting process.

Significant Changes:

The Electoral Board budget has been decreased by 3.3%. Wages for a substitute registrar have been reduced and various other expenses trimmed to a minimum. This account does provide funds for one general election and a primary.

Fund 01 - General Fund Electoral Board/Registrar	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Personnel Services	40,902	43,073	43,073	40,954	41,282
Fringe Benefits	3,253	3,362	3,362	3,194	3,212
Contractual Services	4,736	3,880	3,880	3,980	4,120
Internal Services	293	300	300	250	300
Other Charges	5,102	4,300	4,300	3,476	4,155
Miscellaneous	190	190	190	240	240
Electoral Board & Registrar TOTALS:	<u>54,476</u>	<u>55,105</u>	<u>55,105</u>	<u>52,094</u>	<u>53,309</u>

Judicial Administration

Judicial Services (1-2101)

The Judicial Services activity includes expenditures for the Circuit Court, Commonwealth Attorney, Victim Witness Program, General District and Juvenile and Domestic Relations Court, the Probation Office, and juvenile diversion programs.

General District and Juvenile and Domestic Relations Court are provided with office space and supplies by the County, with the City paying it's proportionate share. The Commonwealth Attorney, Victim Witness Program, and Circuit Court are jointly funded by the City and Rockbridge County. Juvenile diversion funds come directly from the State to fund local programs administered by the Probation Office.

Significant Changes:

This account is about equal to the FY10 budget. The rest of the budget goes for all the courthouse and court office expenses. We projected more funding than was needed in FY10 and hope that amount will be sufficient in FY11.

Fund 01 - General Fund	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Judicial Services					
Contractual Services	163,583	245,580	245,580	226,000	245,580
Judicial Services TOTALS:	<u>163,583</u>	<u>245,580</u>	<u>245,580</u>	<u>226,000</u>	<u>245,580</u>

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VJCCCA Services (1-2901)

The Virginia Juvenile Community Crime Control Act (VJCCCA) is a program funded by the State to operate juvenile diversion programs that serve as a diversion to normal incarceration. We operate this as a regional program for Buena Vista and Rockbridge County as well as ourselves. A percentage of the amount of funding for this program is used to pay salary and benefits for operating this program, while the remainder goes for direct services.

Significant Changes:

The VJCCCA program has been reduced significantly by the State. As a result, Alleghany and Covington are added as jurisdictions under this program administered by the City as fiscal agent.

Fund 01 - General Fund	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
VJCCCA Services					
Personnel Services	21,587	22,374	22,374	22,374	34,926
Fringe Benefits	1,921	2,039	2,039	2,039	3,257
Contractual Services	2,305	5,276	5,276	4,249	4,946
Internal Services	25	0	0	0	0
Other Charges	471	670	670	638	4,519
Interfund Charges	13,532	12,553	12,553	12,802	15,572
VJCCCA Services TOTALS:	<u>39,841</u>	<u>42,912</u>	<u>42,912</u>	<u>42,102</u>	<u>63,220</u>

Public Safety

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Police Department (1-3101)

The Lexington Police Department provides law enforcement and emergency services to a resident population of 7,211 people within the 2.48 square mile area of Lexington.

Police Department responsibilities include maintenance of the public order through traffic control and law enforcement. In carrying out the law enforcement function, department personnel respond to citizen complaints and alarms, detect and investigate criminal activity, apprehend and assist in the prosecution of criminal suspects, and patrol the City on a continuing basis. The Police Department also has officers assigned part-time to crime prevention and public relations.

Significant Changes:

The Police Department budget has been reduced by 3.2% from the FY10 budget. The salaries line has been reduced slightly due to turnover in the department and most other operating line items have been held fairly level. The big decrease is in equipment purchases where we are only including the purchase of three computers, a printer, three tasers, and one sidearm. This is over \$46,000 less in expenditures from last year.

Fund 01 - General Fund	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Police Department					
Personnel Services	887,458	871,544	871,544	833,092	853,532
Fringe Benefits	331,796	351,874	351,874	327,100	354,863
Contractual Services	36,108	40,600	40,600	38,700	39,800
Internal Services	735	1,020	1,020	1,010	20
Other Charges	177,148	181,941	178,641	168,150	166,913
Agency Contributions	181,988	184,042	184,042	184,042	175,660
Miscellaneous	7,785	9,750	14,353	14,503	10,500
Capital Outlay	13,293	15,000	15,000	0	0
Leases And Rentals	2,249	2,500	2,500	2,200	2,500
Interfund Charges	0	51,991	51,991	51,991	51,991
Police Department TOTALS:	<u>1,638,560</u>	<u>1,710,262</u>	<u>1,711,565</u>	<u>1,620,788</u>	<u>1,655,779</u>

Fire - Reserve Funds (1-3201)

The City reports a separate reserve account for the Lexington Volunteer Fire Department to account for all funds donated or contributed for supplemental Fire Department needs. This account will require the City Council to appropriate budget requests that will need to be made through the City Manager's office. Also this account will receive interest earnings at the same annual percentage rate as the City receives on its Local Government Investment Pool Account or a blended average rate of return if the City uses other types of investments to enhance its overall return on investments.

Significant Changes:

The Reserve Account is proposing to use \$5,000 to support janitorial services in the Fire Station and \$7,500 for their annual banquet.

Fund 01 - General Fund	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Fire - Reserve Funds					
Contractual Services	63,301	4,500	8,500	6,524	5,000
Other Charges	62,650	8,000	11,500	7,881	0
Miscellaneous	0	0	0	5,595	7,500
Capital Outlay	45,355	0	0	0	0
Fire - Reserve Funds TOTALS:	<u>171,306</u>	<u>12,500</u>	<u>20,000</u>	<u>20,000</u>	<u>12,500</u>

Fire Department (1-3202)

The Lexington Fire Department is a volunteer company with a small normal complement of 38 members. Volunteers are paid a small compensation (\$7 per City call and \$4.50 per County call) by the City of Lexington and are provided coverage under the City's insurance policies (not health insurance). The firehouse belongs to the City, and the City purchases and maintains vehicles and major equipment.

The Department serves the entire City of Lexington and a large portion of Rockbridge County. The City receives a contribution from Rockbridge County for operating costs of the Department based on the percentage of calls responded to in the County.

Significant Changes:

As expected, the Fire Department budget reflects a significant increase over FY10. One of the reasons for that is that we did not have good budget numbers last year to create a viable budget that is adequate for the department. A second reason is that the Fire Department is responding to more calls and with more volunteers, increasing call out pay, equipment costs, supplies, fuel and vehicle maintenance expenses. We have also budgeted funds for the aircards for the in-vehicle computers, \$13,500 for radio replacement and \$5,000 for an additional in-vehicle computer. Eventually, we hope to have all vehicles equipped with these laptops. Reductions totaling \$17,350 were necessary to operating expense lines for the Fire and First Aid budgets to allow the volunteer first aid members to co-locate to the Fire House Building.

Fund 01 - General Fund Fire Department	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Personnel Services	32,063	38,100	38,100	55,593	66,100
Fringe Benefits	4,310	14,469	14,469	10,690	14,977
Contractual Services	56,851	52,825	52,825	53,750	53,600
Internal Services	4,104	3,000	3,000	3,010	3,000
Other Charges	120,922	99,575	102,875	122,291	114,465
Agency Contributions	27,572	19,300	19,300	19,445	19,245
Miscellaneous	0	0	0	0	5,000
Leases And Rentals	3,418	3,000	3,000	3,000	2,000
Interfund Charges	0	70,230	70,230	70,230	70,230
Fire Department TOTALS:	<u>249,240</u>	<u>300,499</u>	<u>303,799</u>	<u>338,009</u>	<u>348,617</u>

First Aid (1-3203)

The Lexington First Aid crew includes a volunteer body as well as a contractual services agreement for rescue services. The Lexington First Aid crew purchases its own vehicles and equipment but depends upon the City of Lexington for major support functions. The City hired a full-time Director of Emergency Services for both fire and rescue in November 2009.

The First Aid crew serves both the City and a large portion of Rockbridge County. The County is billed a portion of the costs expended on the First Aid crew by the City. The amount of that billing is determined by the proportion of the total calls originating in the County the prior year.

The Volunteer Crew has been augmented by paid staff, operated by Carilion Patient Transport Service, which provides two persons to respond to calls from 6:00 am to 6:00 pm seven days a week. The City receives user fees for rescue services that are netted against the joint services agreement operating expenses that are shared with Rockbridge County.

Significant Changes:

The Rescue budget is proposed to increase by 2.2% in FY11. The primary reason for this increase is a projected 4% increase in the Carilion contract for the paid staff (about \$12,100). We are also projecting additional funding needed for maintenance of the ambulances.

Fund 01 - General Fund First Aid	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Personnel Services	22,813	44,000	44,000	35,193	41,000
Fringe Benefits	13,136	28,135	28,135	21,819	25,248
Contractual Services	337,118	346,218	346,218	376,154	370,900
Internal Services	2,107	2,002	2,002	2,012	2,012
Other Charges	101,686	113,903	113,903	93,331	107,924
Miscellaneous	2,676	2,700	2,700	4,594	4,100
Leases And Rentals	857	2,450	2,450	3,500	0
First Aid TOTALS:	<u>480,393</u>	<u>539,408</u>	<u>539,408</u>	<u>536,603</u>	<u>551,184</u>

First Aid - Reserve Funds (1-3204)

The City adopted an ordinance declaring the Lexington Life Saving and First Aid Crew a department of the City in FY09. The Lexington Life Saving and First Aid Crew deposited any and all funds received by donation, or from the sale of assets purchased with donated funds, beginning on October 24, 2007. Future contributions and donations to the Lexington Life Saving and First Aid Crew will be accounted for in a separate reserve account and will receive interest earnings at the same annual percentage rate as the City receives on its Local Government Investment Pool Account or a blended average rate of return if the City uses other types of investments to enhance its overall return on investments.

Significant Changes:

The Rescue Reserve account is projecting expenditures of \$5,000 for an annual banquet and miscellaneous food for emergency situations.

Fund 01 - General Fund First Aid - Reserve Fund	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Fringe Benefits	219	60	60	114	0
Contractual Services	0	0	5,000	5,050	0
Other Charges	2,669	5,200	5,200	1,927	0
Miscellaneous	0	0	0	291	5,000
Capital Outlay	0	5,000	30,000	30,000	0
First Aid - Reserve Fund TOTALS:	<u>2,888</u>	<u>10,260</u>	<u>40,260</u>	<u>37,382</u>	<u>5,000</u>

Juvenile & Adult Detention (1-3305)

Adults taken into custody are housed at Rockbridge Regional Jail; Lexington is charged for those prisoners on the basis of prisoner days at the facility.

Juveniles taken into custody are housed at Shenandoah Valley Juvenile Detention Home. The City shares the cost of operating this home with surrounding jurisdictions. The amount which each jurisdiction contributes is based on the number of detention days utilized in the previous year.

Significant Changes:

The funding needed for the Juvenile Home is projected to decrease due to reduced usage and a new revenue stream that the Center has initiated to hold illegal juveniles for the federal government. The estimate for the expense at the Regional Jail is going up due to State budget reductions in support of jail operational costs.

Fund 01 - General Fund	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Juvenile & Adult Detention					
Contractual Services	59,683	72,461	72,461	70,000	75,000
Agency Contributions	4,246	3,438	3,438	3,438	660
Juvenile & Adult Detention TOTALS:	<u>63,929</u>	<u>75,899</u>	<u>75,899</u>	<u>73,438</u>	<u>75,660</u>

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Special Services (1-3501)

In FY 1990, Council created a full time position responsible for enforcing parking regulations in the downtown area. This individual also is responsible for animal control throughout the City and the enforcement of weed violations.

Also included in this activity is the City's support of the Society for the Prevention of Cruelty to Animals (SPCA), which houses the animals we pick up under a contract negotiated in 1993.

Significant Changes:

The Special Enforcement budget is projected to decrease by 12.5%. The primary reason for this decrease is turnover in the Special Enforcement position. The new employee did not take health insurance. There is \$7,500 included to purchase a handheld computer input device for issuing parking tickets. Also, one taser is included for \$825.

Fund 01 - General Fund	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Special Services					
Personnel Services	31,056	31,164	31,164	21,121	28,295
Fringe Benefits	17,795	19,310	19,310	8,444	6,415
Contractual Services	9,428	6,190	6,190	11,715	7,270
Other Charges	8,453	6,708	6,708	6,122	15,308
Agency Contributions	14,560	16,380	16,380	16,380	14,430
Miscellaneous	0	100	100	0	100
Leases And Rentals	1,192	1,300	1,300	1,300	1,300
Interfund Charges	0	4,619	4,619	4,619	4,619
Special Services TOTALS:	<u>82,484</u>	<u>85,771</u>	<u>85,771</u>	<u>69,701</u>	<u>77,737</u>

Public Works

Public Works Administration (1-4000)

This activity is charged with the expenses related to the supervision of the Public Works Department and the support of that office and its personnel in General Fund activities. These activities include street and sidewalk maintenance, garbage and brush disposal and building maintenance. This account also covers the Public Works overhead for handling and storing materials as well as the purchase of clothing and safety equipment.

Wages for this and other Public Works activities are accounted for in the Public Works Labor Pool (1-4050) and charged to activities on the basis of actual services delivered.

Significant Changes:

The overall general fund Public Works Department budget (less the State street maintenance funds) is proposed to decrease by 3.3% (\$80,000). This reduction is primarily in the Solid Waste Disposal account. In the Administration account, the only significant additional request is \$1,600 for a replacement computer and printer for the department secretary.

Fund 01 - General Fund Public Works Administration	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Personnel Services	68,409	69,723	69,723	69,723	69,723
Fringe Benefits	21,523	25,532	25,532	25,532	26,281
Contractual Services	1,029	2,491	2,491	2,491	2,256
Internal Services	3,621	3,856	3,856	3,856	3,856
Other Charges	37,711	30,731	30,731	32,654	32,213
Miscellaneous	20	250	250	200	200
Capital Outlay	0	0	0	0	1,600
Interfund Charges	-15,878	-15,847	-15,847	-15,847	-15,847
Other Uses Of Funds	-4,994	-4,984	-4,984	-4,984	-4,984
Public Works Administration TOTALS:	<u>111,441</u>	<u>111,752</u>	<u>111,752</u>	<u>113,625</u>	<u>115,298</u>

Public Works Labor Pool (1-4050)

The Public Works Labor Pool furnishes supervision, labor and equipment for construction and maintenance of City-owned facilities, including streets, sidewalks, storm sewers, traffic controllers, parks, cemeteries, the water distribution system, the sewer collection system and municipal buildings. Services and equipment provided by the labor pool are charged to the other City activities listed above and to other departments on a request basis. Charges are based on the actual amount of time and material required to deliver the service. All employee hours charged to sick leave, annual leave, and workers compensation leave are left as a cost to the labor pool.

Significant Changes:

There are no significant changes to the account.

Fund 01 - General Fund Public Works Labor Pool	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Personnel Services	135,433	155,848	155,848	155,848	155,848
Fringe Benefits	71,071	75,562	75,562	75,562	76,949
Internal Services	-115,776	-115,776	-115,776	-115,776	-115,776
Interfund Charges	0	115,776	115,776	115,776	115,776
Public Works Labor Pool TOTALS:	<u>90,728</u>	<u>231,410</u>	<u>231,410</u>	<u>231,410</u>	<u>232,797</u>

Streets & Sidewalk Maintenance (1-4102)

Repair and maintenance of streets and sidewalks which are not eligible for State funding assistance as well as public parking areas, are budgeted in this activity. Approximately 9.56 lane miles of streets in Lexington fall into this category.

Maintenance of streets which are eligible for State funding are budgeted separately in the Street Fund.

Wages for this and other Public Works activities are accounted for in the Public Works Labor Pool (1-4050) and charged to activities on the basis of actual services delivered.

Significant Changes:

In the Streets and Sidewalk account, we are projecting a more normal winter with expenditures closer to FY09. The non-state maintenance streets we are proposing to repave are a portion of Varner Lane and East McDowell Street.

Fund 01 - General Fund Streets & Sidewalk Maintenance	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Personnel Services	101,369	109,568	109,568	109,568	102,703
Fringe Benefits	45,186	46,451	46,451	46,451	44,284
Contractual Services	20,479	12,000	12,000	12,000	12,000
Internal Services	62,112	64,004	64,004	64,004	64,004
Other Charges	75,083	80,863	80,863	78,830	76,495
Leases And Rentals	6,306	6,306	6,306	6,306	6,510
Streets & Sidewalk Maintenance TOTALS:	<u>310,535</u>	<u>319,192</u>	<u>319,192</u>	<u>317,159</u>	<u>305,996</u>

Courthouse Parking Deck (1-4103)

This 144 space parking deck is located adjacent to the new courthouse on Randolph Street and provides long-term parking for courthouse staff and users, and the general public. A total of 9.9% of the costs of operating this deck are billed to the County through the Joint Services Agreement.

Significant Changes:

We are now just getting a better idea of the operating costs associated with the parking deck. The primary cost is the electricity for lighting.

Fund 01 - General Fund Courthouse Parking Deck	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Personnel Services	3,120	2,000	2,000	2,000	2,000
Fringe Benefits	1,645	732	732	732	738
Contractual Services	0	2,400	2,400	1,200	1,200
Internal Services	278	200	200	200	200
Other Charges	9,477	21,850	21,850	13,464	13,769
Courthouse Parking Deck TOTALS:	<u>14,520</u>	<u>27,182</u>	<u>27,182</u>	<u>17,596</u>	<u>17,907</u>

Equipment Operations (1-4104)

The garage operated by Public Works labor pool maintains equipment vehicles used by Public Works, Water, and Wastewater Departments. This account also provides for the fuel and supplies to operate these vehicles.

Wages for this and other Public Works activities are accounted for in the Public Works Labor Pool (1-4050) and charged to activities on the basis of actual services delivered.

Significant Changes:

The Equipment Maintenance account is projected to decrease slightly, although we need to keep an eye on the price of fuel which could result in the need to increase this account somewhat.

Fund 01 - General Fund Equipment Operations	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Personnel Services	68,996	68,227	68,227	68,227	68,227
Fringe Benefits	27,792	32,442	32,442	32,442	33,089
Contractual Services	24,328	30,300	30,300	25,000	30,300
Internal Services	-147,693	-189,785	-189,785	-189,785	-189,785
Other Charges	217,790	259,599	259,599	260,283	256,224
Equipment Operations TOTALS:	<u>191,213</u>	<u>200,783</u>	<u>200,783</u>	<u>196,167</u>	<u>198,055</u>

**General Administration/
Miscellaneous Street Maintenance (1-4110)**

Under the State street maintenance reporting requirements, this department includes administration, engineering, and miscellaneous general expenses. Site plan engineering (traffic impact studies) for access to eligible facilities is reported under this category of expense. Also, overhead/indirect costs not separable from other State street maintenance categories of expense are included under this department of expenditure.

Significant Changes:

The overall amount of funding we will receive for maintenance of State qualified streets will decrease this year by 1.6% (\$10,000). This is as a result of the difficulties the State is having with adequately funding the entire transportation system in the State. There are no significant changes to this specific account.

Fund 01 - General Fund General Administration/ Miscellaneous Street Maint.	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Personnel Services	0	6,166	6,166	6,166	6,166
Fringe Benefits	0	2,371	2,371	2,371	2,411
Internal Services	0	630	630	630	630
Other Charges	0	771	771	771	771
Interfund Charges	33,139	33,073	33,073	33,073	33,073
General Admin./Misc. Street Maintenance TOTALS:	<u>33,139</u>	<u>43,011</u>	<u>43,011</u>	<u>43,011</u>	<u>43,051</u>

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Structures and Bridges Maintenance (1-4120)

Under the State street maintenance reporting requirements, this department includes bridge inspection, repair of substructure or superstructure, repairs to large drainage pipelines, and large box culvert expenses.

Significant Changes:

There are no significant changes to this account.

Fund 01 - General Fund Structures and Bridges Maintenance	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Personnel Services	7,737	10,180	10,180	10,180	10,180
Fringe Benefits	4,027	7,384	7,384	7,384	7,494
Contractual Services	9,709	8,062	8,062	8,062	8,062
Internal Services	470	3,399	3,399	3,399	3,399
Other Charges	6,437	6,107	6,107	6,107	6,107
Structures and Bridges Maint. TOTALS:	<u>28,380</u>	<u>35,132</u>	<u>35,132</u>	<u>35,132</u>	<u>35,242</u>

Pavement Maintenance (1-4130)

Under the State street maintenance reporting requirements, this department includes pavement surface repair and replacement. Also, expenses for maintenance of shoulders and roadside are included under this department.

Significant Changes:

You will notice a significant drop in this budget account. There are a number of reasons for this. First of all, we are transferring \$26,000 from this account to the Capital Projects account to fund the street light at Diamond and North Main Streets. Second, this is a balancing account where funds not expended in the other street maintenance accounts are used for re-paving. We budgeted the other accounts at the levels being used for FY10, leaving very little for this account.

Fund 01 - General Fund Pavement Maintenance	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Personnel Services	6,936	8,858	8,858	8,858	8,858
Fringe Benefits	3,482	4,597	4,597	4,597	4,682
Contractual Services	150,098	132,648	185,147	21,465	42,426
Internal Services	376	5,410	5,410	5,410	5,410
Other Charges	1,448	21,622	21,622	21,622	14,356
Pavement Maintenance TOTALS:	<u>162,340</u>	<u>173,135</u>	<u>225,634</u>	<u>61,952</u>	<u>75,732</u>

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Drainage Maintenance (1-4131)

Under the State street maintenance reporting requirements, this department includes maintenance expenses for the cleaning and reshaping of ditches, for cleaning curb and gutter and drop inlets, and the replacement of drainage structures with equivalent dimensions.

Significant Changes:

We have budgeted this account closer to the level needed in FY10.

Fund 01 - General Fund Drainage Maintenance	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Personnel Services	25,805	14,659	14,659	28,408	28,408
Fringe Benefits	13,086	9,900	9,900	18,250	18,576
Contractual Services	0	2,458	2,458	2,458	2,458
Internal Services	1,327	2,163	2,163	2,163	2,163
Other Charges	4,208	6,304	6,304	6,411	6,304
Drainage Maintenance TOTALS:	<u>44,426</u>	<u>35,484</u>	<u>35,484</u>	<u>57,690</u>	<u>57,909</u>

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Snow and Ice Removal (1-4133)

Under the State street maintenance reporting requirements, this department includes maintenance expenses for removal of snow and ice from roadways or roadside, sanding and chemical applications, and the erection and removal of snow fences.

Significant Changes:

We have proposed funding in this account for a more normal winter.

Fund 01 - General Fund Snow and Ice Removal	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Personnel Services	9,151	20,801	20,801	64,500	20,801
Fringe Benefits	4,710	12,446	12,446	26,707	12,648
Contractual Services	0	1,297	1,297	1,297	1,297
Internal Services	1,089	7,648	7,648	7,648	7,648
Other Charges	21,716	31,524	31,524	65,300	31,524
Snow and Ice Removal TOTALS:	<u>36,666</u>	<u>73,716</u>	<u>73,716</u>	<u>165,452</u>	<u>73,918</u>

Traffic Control Device Maintenance (1-4140)

Under the State street maintenance reporting requirements, this department includes maintenance expenses for cleaning, repairing, and replacing signs; pavement markings; and maintenance/energy costs for street lighting. Also, this department includes maintenance and energy costs of traffic signals.

Significant Changes:

The funds needed to continue to improve our traffic control systems continue to grow. The expenditures for FY10 are inflated somewhat as a result of charging much of the cost for the Nelson Street/Walker Street improvements to this account.

Fund 01 - General Fund Traffic Control Device Maintenance	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Personnel Services	27,145	26,401	26,401	37,396	30,952
Fringe Benefits	13,805	18,630	18,630	22,212	21,347
Contractual Services	0	4,502	4,502	4,502	4,502
Internal Services	1,010	2,163	2,163	2,163	2,163
Other Charges	40,540	39,562	39,562	50,105	50,105
Traffic Control Device Maint. TOTALS:	<u>82,500</u>	<u>91,258</u>	<u>91,258</u>	<u>116,378</u>	<u>109,069</u>

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Other Traffic Services (1-4141)

Under the State street maintenance reporting requirements, this department includes maintenance expenses for highway beautification, junkyard control, control of outdoor advertising, litter pickup and mowing, vegetation management, and erosion control programs. Leaf removal and mosquito mitigation are included (prorated for eligibility within right-of-way).

Significant Changes:

We are proposing a budget for this account more in line with the projected FY10 expenditures.

Fund 01 - General Fund Other Traffic Services	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Personnel Services	78,730	69,534	69,534	79,488	81,000
Fringe Benefits	45,609	39,157	39,157	44,432	45,599
Contractual Services	0	7,559	7,559	7,559	7,559
Internal Services	13,859	9,737	9,737	12,058	13,000
Other Charges	1,364	5,048	5,048	5,048	5,048
Other Traffic Services TOTALS:	<u>139,562</u>	<u>131,035</u>	<u>131,035</u>	<u>148,585</u>	<u>152,206</u>

Street Emergency Needs (1-4142)

Under the State street maintenance reporting requirements, this department includes expenditures for emergency needs to provide safer streets, sidewalks, and right-of-ways.

Significant Changes:

There are no significant changes in this account.

Fund 01 - General Fund	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Street Emergency Needs					
Personnel Services	0	1,083	1,083	0	1,083
Fringe Benefits	0	651	651	0	660
Other Charges	29	830	830	0	830
Street Emergency Needs TOTALS:	<u>29</u>	<u>2,564</u>	<u>2,564</u>	<u>0</u>	<u>2,573</u>

Community Activity Support (1-4150)

The Department of Public Works, as a service to the citizens of Lexington, is responsible for providing the labor for setting up various community activities such as the annual Christmas parade and community festival. In addition to this, the labor pool also hangs, for an established fee, banners in the Central Business District for various organizations, and installs and removes flags in the Central Business District on selected holidays.

Wages for this and other Public Works activities are accounted for in the Public Works Labor Pool (1-4050) and charged on the basis of actual services delivered.

Significant Changes:

There are no significant changes for this account.

Fund 01 - General Fund	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Community Activity Support					
Personnel Services	33,054	27,649	27,649	27,649	27,649
Fringe Benefits	11,477	9,032	9,032	9,032	9,126
Internal Services	4,515	5,368	5,368	5,368	5,368
Other Charges	5,188	4,234	7,289	7,289	7,736
Community Activity Support TOTALS:	<u>54,234</u>	<u>46,283</u>	<u>49,338</u>	<u>49,338</u>	<u>49,879</u>

Solid Waste Management (1-4200)

The City of Lexington Department of Public Works removes garbage from residences throughout the City weekly and from businesses six times a week. There is no charge for the residential service and a sliding scale fee for commercial pick-up.

The City collects recyclables curbside on Mondays and Wednesdays from businesses, and on the regular weekly collection day of the week for residences. All recyclables must be disposed of in clear plastic trash bags.

The Department also removes brush, debris, and bulky items throughout the City once each week. There is no charge, except for large volumes, for this service. From late fall through the end of the year, leaves are collected at the curb.

Personnel service expenses of the full-time sanitation crew are budgeted directly in this activity, but the cost of labor and fringe benefits provided by the Public Works labor pool is charged in object codes 1041 and 1042. Employees assigned to the labor pool would function on the sanitation crew when sanitation workers are not available.

Significant Changes:

The Solid Waste account is the one where significant changes were made in FY10, changing from twice a week to once a week for residential garbage collection. We are also continuing to reduce the volume of garbage taken to the landfill through our recycling program.

Fund 01 - General Fund	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Solid Waste Management					
Personnel Services	368,958	386,658	386,658	350,279	345,724
Fringe Benefits	181,393	227,303	227,303	204,576	197,169
Contractual Services	301,952	295,600	295,600	280,600	280,600
Internal Services	80,176	96,868	96,868	81,944	90,844
Other Charges	16,442	20,484	20,484	20,203	18,518
Solid Waste Management TOTALS:	<u>948,921</u>	<u>1,026,913</u>	<u>1,026,913</u>	<u>937,602</u>	<u>932,855</u>

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Building Maintenance (1-4301)

The cost of providing maintenance and custodial services to the Public Works compound and City Hall are included in this activity.

Wages for this and other Public Works activities are accounted for in the Public Works Labor Pool (1-4050) and charged to activities on the basis of actual services delivered.

Significant Changes:

There is \$3,000 included under contractual services to review the City buildings for energy improvements.

Fund 01 - General Fund Building Maintenance	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Personnel Services	28,375	21,611	21,611	21,611	21,611
Fringe Benefits	10,991	9,328	9,328	9,328	9,668
Contractual Services	30,680	29,830	29,830	29,830	32,830
Internal Services	2,988	2,987	2,987	2,987	2,987
Other Charges	54,122	38,009	38,009	44,284	38,154
Building Maintenance TOTALS:	<u>127,156</u>	<u>101,765</u>	<u>101,765</u>	<u>108,040</u>	<u>105,250</u>

Park Maintenance (1-4410)

The City of Lexington owns and maintains two undeveloped tracts of land outside the City limits and six parks within City limits. This activity also provides for the maintenance of Brewbaker Field adjacent to Maury River Middle School.

Fairwinds Park, Lime Kiln Park, Richardson Park, and Taylor Street Park have playground equipment available for neighborhood children. Maintenance for the parks is provided through the Public Works labor pool.

Woods Creek Park and Trail is a linear park which parallels Woods Creek for approximately two miles featuring outstanding natural beauty. Jordan's Point is a passive area where Woods Creek Park Trail and the Chessie Trail connect. This area features picnicking, river fishing, canoe launching, and other outdoor activities.

Wages for this and other Public Works activities are accounted for in the Public Works Labor Pool (1-4050) and charged to activities on the basis of actual services delivered.

Significant Changes:

The Parks and Cemeteries accounts both reflect an increase in personnel costs as a result of the changes made in Solid Waste. One full-time employee was moved from that function to the Parks and Cemeteries Crew as a result of the re-organization and a part-time position was eliminated. Through attrition, this additional full-time position will be eliminated.

Fund 01 - General Fund	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Park Maintenance					
Personnel Services	103,433	88,657	88,657	91,757	101,250
Fringe Benefits	50,576	45,445	45,445	46,216	52,175
Contractual Services	31,170	6,000	6,000	5,000	2,000
Internal Services	16,600	17,056	17,056	17,056	17,056
Other Charges	28,184	37,343	37,343	31,773	32,741
Park Maintenance TOTALS:	<u>229,963</u>	<u>194,501</u>	<u>194,501</u>	<u>191,802</u>	<u>205,222</u>

Cemeteries Maintenance (1-4420)

There are two cemeteries in the City of Lexington currently maintained and operated by the Public Works Department: Evergreen and Stonewall Jackson. Both cemeteries are currently operational, but Stonewall Jackson Cemetery has historical significance, as its namesake is interred there.

Wages for this and other Public Works activities are accounted for in the Public Works Labor Pool (1-4050) and charged to activities on the basis of actual services delivered.

Significant Changes:

See Parks Maintenance for the explanation of this increase.

Fund 01 - General Fund Cemeteries Maintenance	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Personnel Services	70,681	74,906	74,906	74,906	87,499
Fringe Benefits	33,702	34,686	34,686	34,686	41,215
Contractual Services	22,156	1,739	1,739	1,000	1,000
Internal Services	12,231	14,177	14,177	14,177	14,177
Other Charges	10,550	8,264	8,264	9,866	9,752
Cemeteries Maintenance TOTALS:	<u>149,320</u>	<u>133,772</u>	<u>133,772</u>	<u>134,635</u>	<u>153,643</u>

Health, Education and Welfare

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Health, Education and Welfare Contributions (1-5101)					
Agency		FY09 Actual Expenses	FY10 Adopted Budget	FY11 Budget	
Health					
RATS		8,640	8,640	8,000	
Health Department		49,726	52,000	54,000	
Hospice		2,100	2,000	2,000	
Mental Health		38,897	38,897	38,494	
Community Services PEP Grant		5,639	5,639	5,581	
State & Local Hospitalization		50	0	0	
Project Horizon		4,500	4,500	4,500	
Rockbridge Free Clinic		6,000	6,000	6,000	
Health TOTAL		115,552	117,676	118,575	
Education					
Dabney Lancaster Comm. Coll. - Rock. Center		22,472	22,472	22,472	
Yellow Brick Road		5,000	5,000	5,000	
Education TOTAL		27,472	27,472	27,472	
Welfare					
Blue Ridge Legal		995	995	995	
RARA		2,000	2,000	2,000	
Regional Transit System		0	0	18,000	
Rockbridge Area Rental Assistance		0	0	4,662	
Senior Center		7,271	8,600	8,405	
Social Services Department		49,758	45,526	50,000	
Tax Relief for the Elderly		32,701	33,000	34,000	
Total Action Against Poverty		8,075	8,075	8,075	
Valley Program for the Aging		14,730	14,730	14,730	
Valley Workshop		6,068	6,068	6,068	
VPA - Client Services		235,649	372,300	355,000	
Welfare Total		357,247	491,294	501,935	
TOTAL:		500,271	636,442	647,982	
Fund 01 - General Fund Health, Education and Welfare	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Agency Contributions	264,622	264,142	264,142	269,396	292,982
Miscellaneous	235,649	372,300	373,197	365,897	355,000
Health, Education and Welfare TOTALS:	500,271	636,442	637,339	635,293	647,982

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Youth Services Office (1-5900)

The Office on Youth is an office of the City whose mission is to coordinate community resources toward the prevention of juvenile delinquency and to be an advocate for issues affecting the youth of this community. This office was originally started through grants received from the State Department of Youth and Family Services, but grant funding was eliminated in FY03 and full funding was picked up by the City.

This office is staffed by a full-time Director, with part-time assistance, and operates a week-day after school program for elementary and middle school students, and a summer day camp program geared toward low income youth. In FY05, the Director also began managing the VJCCCA youth diversion program which is budgeted in account 1-2901.

Significant Changes:

The State funding to the VJCCCA program is being reduced significantly. The City's administrative costs associated with providing fiscal agent services to the VJCCCA program will increase \$5,202 to include the City of Covington and Alleghany County under this program. A part-time summer aide position eliminated in FY10 for 320 hours is added back to support the Summer Youth Program along with \$1,000 more for recreational supplies. Otherwise, the rest of the budget reflects a slight decrease as a result of the school system paying for their telephone costs.

Fund 01 - General Fund Youth Services Office	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Personnel Services	53,258	52,447	52,447	52,447	54,799
Fringe Benefits	18,100	19,042	19,042	19,018	19,725
Contractual Services	0	265	265	265	265
Internal Services	234	200	200	200	200
Other Charges	6,688	7,950	7,950	7,040	7,509
Capital Outlay	0	0	0	758	0
Interfund Transfers	-13,532	-12,978	-12,978	-12,802	-15,572
Youth Services Office TOTALS:	<u>64,748</u>	<u>66,926</u>	<u>66,926</u>	<u>66,926</u>	<u>66,926</u>

Leisure Services

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Leisure Services Contributions (1-7200)					
Contributions to several outside agencies which provide recreational and cultural opportunities for Lexington citizens are provided for in this activity.					
Agency		FY09 Actual Expenses	FY10 Adopted Budget	FY11 Budget	
FAIR (Fine Arts in Rockbridge)		3,000	3,000	3,000	
Lime Kiln Arts		7,000	7,000	7,000	
Rockbridge Regional Library		156,592	156,592	156,592	
Rockbridge FAIR		2,500	0	0	
RARO (Includes Indoor Pool Contributions)		111,218	96,393	88,320	
4 th of July		2,000	0	0	
YMCA		2,500	2,500	2,500	
Horse Center		68,067	69,000	69,000	
Talking Book Center		2,000	2,000	2,000	
TOTAL		<u>354,877</u>	<u>336,485</u>	<u>328,412</u>	
Fund 01 - General Fund Leisure Services Contributions	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Agency Contributions	354,877	336,485	341,485	342,485	328,412
Capital Outlay	694,564	0	125,000	126,000	0
Leisure Services Contributions TOTALS:	<u>1,049,441</u>	<u>336,485</u>	<u>466,485</u>	<u>468,485</u>	<u>328,412</u>

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

Municipal Swimming Pool (1-7250)

The Municipal Swimming Pool is operated by the City during each summer. The City receives all revenues received from the pool and covers all the operating expenses. This department covers indoor pool expenses for the summer months beginning Memorial Day and ending the day before Labor Day.

Significant Changes:

The costs to operate the summer pool have not changed significantly.

Fund 01 - General Fund Municipal Swimming Pool	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Personnel Services	66,284	66,716	66,716	65,230	64,690
Fringe Benefits	11,506	11,871	11,871	12,141	11,885
Contractual Services	2,633	3,850	3,850	3,140	3,250
Internal Services	571	400	400	500	500
Other Charges	32,008	30,678	30,678	32,470	33,339
Agency Contributions	100	100	100	100	100
Municipal Swimming Pool TOTALS:	<u>113,102</u>	<u>113,615</u>	<u>113,615</u>	<u>113,581</u>	<u>113,764</u>

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Indoor Swimming Pool (1-7251)

The indoor swimming pool was constructed in 2006/07 through a private organization, FOR Swimming. The pool was gifted to the City and is operated from September through May by the Rockbridge Area Recreation Association and during the summer months by the City, in conjunction with the outdoor pool. In FY09, the City paid off the remaining \$257,000 loan held by FOR Swimming and is being repaid over a 6 year period.

Significant Changes:

There is no funding needed in this account.

Fund 01 - General Fund Indoor Swimming Pool	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Agency Contributions	125,000	0	0	0	0
Indoor Swimming Pool TOTALS:	<u>125,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Community Development

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

Planning and Development (1-8110)

The Planning and Development Department is responsible for performing all planning (Comprehensive Plan, ordinances changes, and coordination with Planning District Commission), zoning (site plan reviews, zoning inspections, conditional use permits, and Architectural Board permits), building inspection (plans review and inspections), rental property inspections, fire inspection, and housing program (CDBG grant, loan pool, Safe & Sound, etc.) work. In addition, it staffs the Planning Commission, Architectural Board, Board of Zoning Appeals, and Threshold.

Significant Changes:

The only significant change to this account is a reduction of \$3,700 in contributions to the equipment replacement account. I had hoped to be able to purchase a new vehicle for the building inspector, but it looks as if we will have to continue to use old police cars for that purpose for the foreseeable future. We have also included only \$10,000 for a study that would create a uniform wayfinding, signage system for Lexington. There should be at least \$10,000 in additional funds left over from the FY10 budget to augment the budgeted funds.

Fund 01 - General Fund	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Planning & Development					
Personnel Services	179,157	178,410	178,410	178,410	178,410
Fringe Benefits	72,081	76,110	76,110	69,825	74,138
Contractual Services	16,404	19,350	59,350	61,765	19,350
Internal Services	5,664	5,500	5,500	5,586	5,500
Other Charges	13,587	15,084	15,084	11,718	13,203
Agency Contributions	9,720	11,445	11,445	11,445	11,859
Miscellaneous	1,443	1,200	1,200	1,660	1,250
Interfund Charges	0	6,200	6,200	6,200	2,500
Planning & Development TOTALS:	<u>298,056</u>	<u>313,299</u>	<u>353,299</u>	<u>346,609</u>	<u>306,210</u>

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Housing Program (1-8111)

The housing program is designed to purchase dilapidated housing or vacant lots and either rehabilitate the house or construct a new house on the site. The rehabilitated or new house will then be sold to low income persons through a forgivable loan. This program reports to the Threshold Board.

Significant Changes:

We are proposing that we only budget funds in this account for continuing to hold the two houses on Massie Street until they are purchased. If the houses sell soon, this money could be used to fund the Safe and Sound program.

Fund 01 - General Fund	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Housing Program					
Contractual Services	1,000	4,000	4,000	1,732	1,000
Other Charges	928	1,000	1,000	1,369	1,400
Agency Contributions	1,439	1,500	1,500	1,473	1,500
Housing Projects	14,850	0	11,894	28,516	0
Housing Program TOTALS:	<u>18,217</u>	<u>6,500</u>	<u>18,394</u>	<u>33,090</u>	<u>3,900</u>

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Safe & Sound Program (1-8112)

This program provides funds to make minor home improvements to the housing of low income persons in our community. It is operated under the oversight of the Threshold Board.

Significant Changes:

Any funding for this program has been incorporated into the Housing account.

Fund 01 - General Fund Safe & Sound Program	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Contractual Services	486	0	0	0	0
Safe & Sound Program TOTALS:	<u>486</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Water Quality Management (1-8120)

The City is committed to protecting the water quality in Woods Creek and its watershed. This department records the costs for watershed protection and education. Grants are sought to augment local funding for special projects to control stormwater runoff and improve water quality

Significant Changes:

We are not proposing to fund this program this year.

Fund 01 - General Fund Water Quality Management	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Miscellaneous	27,787	2,500	17,411	17,411	0
Water Quality Management TOTALS:	<u>27,787</u>	<u>2,500</u>	<u>17,411</u>	<u>17,411</u>	<u>0</u>

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

Tree Board (1-8140)

This budget account provides funding for the part-time City Arborist position that works in conjunction with the Tree Board to oversee the health of all the trees and shrubs on City owned property. The Arborist also enforces the tree ordinance and assists homeowners with advice on tree care.

Significant Changes:

The Tree Board budget shows no significant changes from FY10.

Fund 01 - General Fund	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Tree Board					
Personnel Services	21,956	21,868	21,868	21,868	21,868
Fringe Benefits	1,961	2,117	2,117	2,141	2,114
Contractual Services	6,710	5,000	5,000	4,400	5,000
Internal Services	207	200	200	200	200
Other Charges	2,899	1,135	1,135	1,700	1,540
Miscellaneous	1,536	0	29,950	29,950	0
Tree Board TOTALS:	<u>35,269</u>	<u>30,320</u>	<u>60,270</u>	<u>60,259</u>	<u>30,722</u>

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Community Development Contributions (1-8200)					
Agency			FY09 Actual Expenses	FY10 Adopted Budget	FY11 Budget
Civic & Community Organizations					
Soil & Water Conservation District			2,000	2,000	2,000
Downtown Development			60,000	60,000	60,000
Chamber of Commerce			3,000	2,500	2,500
Habitat for Humanity			4,300	4,300	4,300
Civic & Community Organizations TOTAL			69,300	68,800	68,800
Economic Development					
Rockbridge Partnership			45,515	0	0
Rockbridge Historical Society			0	1,000	1,000
Shenandoah Valley Partnership			9,166	9,166	9,166
Regional Tourism			170,980	175,159	180,904
Economic Development TOTAL			225,661	185,325	191,070
Miscellaneous					
Agriculture			19,796	20,000	20,500
Farmer's Market Services			1,146	1,700	2,000
Lee-Jackson Classic			860	0	0
Rehab. Building, Tax Abatement			0	0	4,000
Miscellaneous TOTAL			21,802	21,700	26,500
TOTAL			316,763	275,825	286,370
Fund 01 - General Fund Community Development Contributions	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Agency Contributions	314,757	274,125	274,125	274,620	280,370
Miscellaneous	2,006	1,700	3,609	2,000	6,000
Community Development Contributions TOTALS:	316,763	275,825	277,734	276,620	286,370

Non-Departmental

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General Insurance (1-9103)

The City of Lexington pays for VML insurance coverages for both personnel and property. The cost of these coverages are then charged to the appropriate department through code 5399.

Charges are based on the personnel services costs for each department in the prior fiscal year. Each City activity receives its percentage allocation on a quarterly basis.

Significant Changes:

While you cannot tell from this budget summary, the general liability insurance is projected to increase by 9%. This will be passed on to the departments through an intrafund allocation. The \$2,300 shown in this request is for the administrative cost of our medical savings account program and for the safety picnic.

Fund 01 - General Fund General Insurance	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Fringe Benefits	0	2,300	2,300	2,300	2,300
TOTALS for General Insurance:	<u>0</u>	<u>2,300</u>	<u>2,300</u>	<u>2,300</u>	<u>2,300</u>

Photocopying Services (1-9105)

Costs for operation and maintenance of the two copiers located at City Hall are collected in this activity. City departments are charged on a per copy basis to recover the cost of the maintenance agreement, supplies, and equipment replacement contribution. This account also provides for services and supplies for a fax machine in City Hall.

Significant Changes:

There are no significant changes to this account.

Fund 01 - General Fund Photocopying Services	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Internal Services	-16,464	-16,000	-16,000	-16,100	-16,100
Other Charges	1,446	1,800	1,800	1,800	1,800
Leases And Rentals	10,814	11,200	11,200	11,300	11,300
Photocopying Services TOTAL:	<u>-4,204</u>	<u>-3,000</u>	<u>-3,000</u>	<u>-3,000</u>	<u>-3,000</u>

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

Contingency (1-9301)

This activity provides a contingency for unforeseen expenses which may occur during the year. Expenditures will not be made without prior consultation with City Council. There is also an allowance for bad debt expense budgeted in this account.

Significant Changes:

We are once again recommending a \$50,000 contingency account.

Fund 01 - General Fund	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Contingency					
Miscellaneous	428	1,500	1,500	1,500	1,500
Other Uses of Funds	0	50,000	45,000	45,000	50,000
Contingency TOTALS:	<u>428</u>	<u>51,500</u>	<u>46,500</u>	<u>46,500</u>	<u>51,500</u>

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

Non-Departmental (1-9310)

This activity account provides for expenditures that don't readily fall in any other account. It is presently a central location for the General Fund vehicles and equipment appropriations. Each year equipment replacement charges are made to various departments to provide funding for the equipment replacement program. Also, this category is used to record the payment of the annual required contribution for Other Post Employment Benefits (OPEB) liability.

Significant Changes:

This year we are recommending, in addition to the estimated OPEB liability, only \$25,000 to replace a police vehicle. For two years in a row, the Public Works Department has not recommended any equipment replacements.

Fund 01 - General Fund Non-Departmental	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Fringe Benefits	10,081	10,081	10,081	10,081	11,000
Capital Outlay	98,536	50,000	50,000	46,000	25,000
Non-Departmental TOTALS:	<u>108,617</u>	<u>60,081</u>	<u>60,081</u>	<u>56,081</u>	<u>36,000</u>

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

Interfund Transfers (1-9350)					
This activity provides for transfers from the General Fund to other funds. Transfers are budgeted for School, Capital Projects and Cemetery Funds. A more detailed discussion of the use for these funds can be found in the respective fund sections of this document.					
Fund		FY09 Actual Expenses	FY10 Adopted Budget	FY11 Budget	
School Fund		2,746,193	2,716,193	2,368,566	
Cemetery Fund		20,650	22,000	22,000	
Capital Fund		1,619,497	65,000	180,500	
TOTALS		<u>4,386,340</u>	<u>2,803,193</u>	<u>2,571,066</u>	
Fund 01 - General Fund	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Interfund Transfers					
Transfers Out	4,386,340	2,803,193	3,047,521	3,047,521	2,571,066
Interfund Transfers TOTALS:	<u>4,386,340</u>	<u>2,803,193</u>	<u>3,047,521</u>	<u>3,047,521</u>	<u>2,571,066</u>

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

Debt Service (1-9401)

The City's bonded indebtedness produces an annual requirement for payment of principal and interest on the outstanding General Obligation Bonds. This requirement is met by annually budgeting a previously established amount in this activity for retirement of that debt. The amount budgeted in this activity reflects the General Fund's portion of that debt. Debt service for the School and Water/Wastewater operations are budgeted and paid in the Utility Fund. In FY11, the City began budgeting School debt service costs under the General Fund as recommended by the Governmental Accounting Standards Board.

The following debt is currently carried by the General Fund. A detailed overview of the City's total debt obligation can be found in the Supplemental Information section of this document.

G.O. Bond			Principal	Interest	Year Retired
2006 issue for Regional Courthouse & Parking Garage			250,000	504,345	2036
2009 issue for LDMS			494,706	0	2027
TOTAL			<u>744,706</u>	<u>504,345</u>	
Fund 01 - General Fund	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Debt Service					
Debt Service Costs	1,070,897	1,049,394	1,424,576	1,424,576	1,249,051
Debt Service TOTALS:	<u>1,070,897</u>	<u>1,049,394</u>	<u>1,424,576</u>	<u>1,424,576</u>	<u>1,249,051</u>

SCHOOL FUND

Fund 02 - School Fund Revenues

COMMENTS

- State revenue decreased due to the national economic recession
- Debt Service has been removed from the budget. This results in a \$457,627 reduction.
- Tuition has been increased for non resident students
- Federal Categorical funds reflects the elimination of the ARRA of 2009
- Transfers in from the General Fund reflect the removal of the Building Improvement Fund for LDMS and the Debt Service Account. Also, an additional \$110,000 increase to support local schools is included to help alleviate State revenue reductions.

Fund 02 - School Fund	
School Fund Revenues	
Revenues from the use of money and property	600
Charges for Services	238,801
Miscellaneous Revenues	600
State Categorical Revenues	2,683,746
Federal Categorical Revenues	276,315
Transfers in from the General Fund	2,368,566
TOTALS for School Fund Revenues:	<u>5,568,628</u>

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

Fund 02 - School Fund Revenues		2009 Actual Revenue	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Rev Fr Use Of Money & Pro						
1015.0109	Interest-Cafeteria	29	0	0	0	0
1015.0110	Interest-Textbooks	2,846	300	300	300	300
1015.0201	Rents And Rebates	272	300	300	300	300
1015.2012	Interest-OPEB Liab. Res.	126	0	0	0	0
Rev Fr Use Of Money & Pro TOTAL:		3,273	600	600	600	600
Charges For Services						
1016.1201	School Tuition	134,840	147,400	147,400	147,400	158,801
1016.1204	School Food Service	86,732	80000	80,000	80,000	80,000
Charges For Services TOTAL:		221,572	227,400	227,400	227,400	238,801
Miscellaneous Revenue						
1018.0304	Other Rents & Rebates	22	0	0	0	0
1018.1000	Bond Proceeds	0	0	7,508,309	7,508,309	
1018.9912	Misc. Revenue	107	600	600	600	600
Miscellaneous Revenue TOTAL:		129	600	7,508,909	7,508,909	600
Recovered Costs						
1019.0110	E-rate Reimbursement	11,016	0	0	0	0
Recovered Costs TOTAL:		11,016	0	0	0	0
State - Categorical						
1024.0201	State Sales Tax	473,709	432,492	432,492	432,492	411,959
1024.0202	Basic School Aid	1,864,954	1,734,379	1,734,379	1,734,379	1,439,584
1024.0204	Remedial Summer School	17,975	20,275	20,275	20,275	13,353
1024.0207	Gifted & Talented	16,074	16,128	16,128	16,128	14,473
1024.0208	Remedial Education	22,650	23,092	23,092	23,092	19,185
1024.0211	Compensation Supplement	0	0	0	0	175,893
1024.0212	Special Education Soq	132,611	133,421	133,421	133,421	197,569
1024.0214	Textbook Payments	43,298	43,442	43,442	43,442	25,428
1024.0215	School Food-State	1,818	1,818	1,818	1,818	1,925
1024.0217	Vocational Education	40,550	40,686	40,686	40,686	33,994
1024.0218	Technology Grant	102,000	102,000	102,000	102,000	0
1024.0221	Social Security	94,252	94,567	94,567	94,567	88,855
1024.0223	Teacher Retirement	121,651	121,691	121,691	121,691	133,620
1024.0228	Early Intervention	7,314	7,314	7,314	7,314	0
1024.0233	Lottery	72,563	0	0	0	67,719
1024.0241	Group Life	4,019	3,299	3,299	3,299	3,702
1024.0265	At Risk	12,791	11,759	11,759	11,759	0
1024.0275	K-3 Primary Class Size	51,425	50,634	50,634	50,634	0

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

Fund 02 - School Fund Revenues		2009 Actual Revenue	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
1024.0299	ESL (English Sec. Lang.)	0	9,068	9,068	9,068	0
1024.0306	School Construction	107,479	33,307	33,307	33,307	0
1024.0309	English Second Language	4,188	0	0	0	5,861
1024.0399	National Board Certified	2,500	0	0	0	0
1024.0400	Other State Funds	3,736	3,736	3,736	3,736	3,362
1024.0448	Other Categorical Revenue	0	0	0	0	47,264
State - Categorical TOTAL:		3,197,557	2,883,108	2,883,108	2,883,108	2,683,746
Federal - Categorical						
1033.0202	Title I	48,873	47,260	51,163	51,163	50,436
1033.0213	Nat. Sch./Lunch Breakfast	39,232	35,000	35,000	35,000	35,000
1033.0214	TAP/Headstart	13,511	12,500	12,500	12,500	12,500
1033.0219	Title VIB Spec. Education	153,820	179,016	250,193	250,193	178,379
1033.0226	Title II	24,161	0	30,317	30,317	0
1033.0448	Other Categorical Revenue	2,480	264,772	267,198	267,198	0
1033.4318	Literacy Challenge Grant	541	0	2,170	2,170	0
Federal - Categorical TOTAL:		282,618	538,548	648,541	648,541	276,315
Transfers In						
1041.0511	From General Fund	2,746,193	2,716,193	2,960,521	2,960,521	2,368,566
Transfers In TOTAL:		2,746,193	2,716,193	2,960,521	2,960,521	2,368,566
Fund Balance						
1042.9999	Appropriated Fund Balance	0	0	464,235	464,235	0
Fund Balance TOTAL:		0	0	464,235	464,235	0
TOTAL:		<u>6,462,358</u>	<u>6,366,449</u>	<u>14,693,314</u>	<u>14,693,314</u>	<u>5,568,628</u>

Fund 02 - School Fund Expenditures	
<p>COMMENTS</p> <p>Significant changes in the Fiscal Year 2011 expenditures include the following:</p> <ul style="list-style-type: none"> • Elimination of 4.5 positions • Personnel salaries and fringe benefits were frozen with the exception of care premium increase • Debt service and capital projects transferred to City's General Fund • Health care premiums increased 1.5% <p>The overall budget decreased \$797,821 or 12.53% from the FY 10 budget amount.</p>	
Fund 02 - School Fund	
School Fund Expenditures	
Instruction	4,026,334
Administration, Attendance & Health	377,315
Operations & Maintenance	461,560
Cafeteria	166,549
Non-Departmental	22,819
Federal Programs	229,409
Technology	284,642
School Fund Expenditures TOTALS:	<u>5,568,628</u>

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

Fund 02 - School Fund Organization Function Sub-Function		2009 Actual Expenses	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Instruction						
6110	Instruction-Elem.	2,327,930	2,425,158	2,646,371	2,646,371	2,236,810
6111	Instruction-Secondary	1,094,251	1,100,000	1,100,000	1,100,000	1,100,000
6114	Instruction-Special	211,822	149,053	151,314	151,314	141,127
6121	Guidance	90,260	92,786	92,786	92,786	89,497
6122	Social Worker	20,948	20,962	20,962	20,962	20,306
6123	Homebound Instruction	219	708	708	708	708
6131	Improvement-Instruction	65,697	66,597	66,597	66,597	64,621
6132	Media Services	114,131	128,737	128,737	128,737	115,470
6141	Principals	253,180	261,609	261,609	261,609	257,795
Instruction TOTAL:		4,178,438	4,245,610	4,469,084	4,469,084	4,026,334
Adm., Attend., & Health						
6210	Administration	296,554	299,229	299,229	299,229	291,763
6220	Attendance & Health	86,829	88,554	88,554	88,554	85,552
Adm. Att. Health TOTAL:		383,383	387,783	387,783	387,783	377,315
Operations & Maintenance						
6400	Operations & Maintenance	387,700	469,619	469,619	469,619	461,560
Operations & Maintenance TOTAL:		387,700	469,619	469,619	469,619	461,560
Cafeteria						
6510	Food Service	162,282	168,347	168,347	168,347	166,549
Cafeteria TOTAL:		162,282	168,347	168,347	168,347	166,549
Capital Projects						
6661	Building Imp. - Waddell	11,500	0	0	0	0
6662	Building Imp. - Downing	253,254	264,754	7,999,787	7,999,787	0
Capital Projects TOTAL:		264,754	264,754	7,999,787	7,999,787	0
Non-Departmental						
6710	Debt Service	192,873	192,873	452,295	452,295	0
6730	Non-Departmental	22,819	22,819	22,819	22,819	22,819
Non-Departmental TOTAL:		215,692	215,692	475,114	475,114	22,819
Federal Programs						
6798	Title II/ Ed. Tec	559	0	2,170	2,170	0
6799	Title IV/Safe & Drug Free	739	0	1,369	1,369	0
6800	Title I	68,977	70,895	74,798	74,798	50,436
6801	Title VI-B	153,832	179,016	250,193	250,193	178,973
6803	Title II Training	24,162	0	30,317	30,317	0
Federal Programs TOTAL:		248,269	249,911	358,847	358,847	229,409

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

Fund 02 - School Fund Organization Function Sub-Function		2009 Actual Expenses	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Technology						
6805	Technology	326,170	364,733	364,733	364,733	284,642
Technology TOTAL:		326,170	364,733	364,733	364,733	284,642
Fund 02 TOTAL:		<u>6,166,688</u>	<u>6,366,449</u>	<u>14,693,314</u>	<u>14,693,314</u>	<u>5,568,628</u>

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

Fund 02 - School Fund Expenses		2009 Actual Expenses	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Personnel Services						
1000	Wages-Other	4,840	24,000	24,500	24,500	11,000
1110	Wages - Administrative	87,245	86,568	86,793	86,793	86,568
1111	Wages - School Board	1,800	3,000	3,000	3,000	3,000
1112	Wages - Superintendent	96,720	96,720	96,720	96,720	96,720
1120	Wages - Teachers	1,822,402	1,798,861	1,834,666	1,834,666	1,687,728
1121	Wages - Chapter I	48,773	48,773	44,513	44,513	46,851
1122	Wages - Librarian	84,055	85,529	85,529	85,529	85,529
1123	Wages - Gifted Teacher	41,405	41,405	41,405	41,405	41,405
1125	Wages - ESL	16,000	17,839	17,839	17,839	17,839
1126	Wages - Principals	129,021	129,021	129,021	129,021	129,021
1130	Wages - Professionals	35,506	33,600	35,506	35,506	33,600
1131	Wages - School Nurse	36,756	36,756	36,756	36,756	36,756
1140	Wages - Technical	26,343	24,134	24,134	24,134	24,134
1150	Wages - Clerical	164,924	164,554	164,554	164,554	164,554
1151	Wages - Aides	55,012	49,749	54,905	54,905	45,834
1180	Wages - Laborer	83,464	85,932	85,932	85,932	85,932
1190	Wages - Service	42,596	43,594	43,594	43,594	43,594
1520	Wages - Substitutes	46,524	42,020	43,320	43,320	32,020
1522	Wages - ESY	2,600	3,000	3,000	3,000	3,000
1620	Salary Supplements	116,815	123,899	123,899	123,899	119,642
1650	Supplement-National Bd	2,322	0	0	0	0
Personnel Services TOTAL:		2,945,123	2,938,954	2,979,586	2,979,586	2,794,727
Fringe Benefits						
2012	ARC-OPEB Liability Res.	22,819	22,819	22,819	22,819	22,819
2100	Fica	218,953	227,831	231,012	231,012	215,973
2210	VRS	343,918	341,931	341,931	341,931	237,904
2300	Health Benefits	254,414	308,820	308,820	308,820	315,185
2400	Life Insurance	20,818	20,722	20,722	20,722	755
2600	Unemployment Insurance	959	300	300	300	1,300
2700	Worker's Compensation	11,539	13,948	13,948	13,948	13,948
2750	Retiree Health Care Cre	26,598	21,049	21,049	21,049	22,538
2800	Other Benefits	38,679	40,143	40,523	40,523	28,084
2820	In-service	16,514	0	12,187	12,187	0
Fringe Benefits TOTAL:		955,211	997,563	1,013,311	1,013,311	858,506
Contractual Services						
3000	Purchased Services	435,221	477,214	748,750	748,750	180,700
3002	Professional Services	0	0	18,089	18,089	2,955

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

Fund 02 - School Fund Expenses		2009 Actual Expenses	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
3013	Referee Services	1,080	0	0	0	0
3317	Grant-Safe Rte. To School	131	0	0	0	0
3400	Field Trips	4,618	14,115	14,115	14,115	14,115
3810	Tuition To Other School	1,094,251	1,100,000	1,100,000	1,100,000	1,100,000
Contractual Services TOTAL:		1,535,301	1,591,329	1,880,954	1,880,954	1,297,770
Other Charges						
5000	Other Charges	0	100	100	100	100
5001	Telecommunications	12,852	13,600	13,600	13,600	13,600
5100	Utilities	144,758	135,600	135,600	135,600	135,600
5200	Telephone/Communication	9,602	11,500	11,500	11,500	11,000
5300	Insurance	57,775	68,440	68,440	68,440	86,822
5400	Leases & Rentals	7,038	14,100	14,100	14,100	14,100
5500	Travel & Training	12,094	16,500	17,500	17,500	15,600
5800	Miscellaneous	12,294	12,700	13,700	13,700	12,700
6000	Materials & Supplies	80,700	84,406	104,165	104,165	70,000
6002	Food Supplies	73,114	78,000	78,000	78,000	78,000
6003	Mat. & Sup.-Athletic	59	0	0	0	0
6004	Mat. & Sup.-Psychologic	0	500	500	500	500
6005	Materials & Supp.-Gifted	1,335	1,000	1,000	1,000	1,000
6006	Mat. & Supp./Preschool	2,995	2,995	1,458	1,458	0
6020	Textbooks	13,992	72,889	295,306	295,306	47,203
6022	Mat. & Supp. - Medical	1,126	2,000	2,000	2,000	1,000
6031	Instructional Materials	2,588	2,000	2,000	2,000	2,000
6040	Technology - Software	0	7,000	7,000	7,000	6,000
6050	Non-Capitalized Hardware	96,072	102,000	102,000	102,000	102,000
Other Charges TOTAL:		528,394	625,330	867,969	867,969	597,225
Capital Outlay						
7010	New Building Construction	0	0	7,493,215	7,493,215	0
8100	Replacement Equipment	7,785	0	0	0	0
8110	Hardware Replacement	1,260	10,400	10,400	10,400	10,400
8120	Infrastructure Replacement	0	5,000	5,000	5,000	5,000
8200	New Equipment	0	0	678	678	0
8220	Infrastructure Additions	741	5,000	5,000	5,000	5,000
Capital Outlay TOTAL:		9,786	20,400	7,514,293	7,514,293	20,400
Debt Service Costs						
9007	2001 Bonds-Principal	172,063	179,038	429,093	429,093	0
9008	2001 Bonds-Interest	20,810	13,835	8,108	8,108	0
Debt Service Costs TOTAL:		192,873	192,873	437,201	437,201	0
School Fund TOTAL:		<u>6,166,688</u>	<u>6,366,449</u>	<u>14,693,314</u>	<u>14,693,314</u>	<u>5,568,628</u>

Instruction

Classroom Instruction - Elementary/Middle (2-6110)

Included in this department are all those costs associated with the actual delivery of instruction at the classroom level. Among the most significant costs are the following:

- (1) Compensation for regular classroom teachers, resource teachers for extra curricular instruction in Foreign Language and the Fine Arts, a resource teacher for the Gifted, substitute teachers, and teacher supplements (i.e. coaching, extracurricular activities, and advanced degrees).
- (2) Fringe benefits for instructional personnel to include the full cost of employee participation in the Virginia Retirement System, the employer's share of Social Security, the employer's share of employee health insurance, and the costs associated with the Lexington City Early Retirement Optional Plan.
- (3) Contracted services, including teacher in-service, maintenance of instructional equipment, and technical support to the instructional program.
- (4) Classroom instructional materials and supplies, including student textbooks.

Significant Changes:

Reduction in Force 2.5 positions

Compensation for all instructional personnel was frozen.

Because of the success of the division in the Virginia Standards of Learning testing program, and because of further positive public relations from the outstanding ratings of our schools on the Division Report Card of the Virginia Department of Education, the Lexington City Schools are experiencing stability in student enrollment. Increases in the number of non-resident tuition students, as well as the number of resident students brought in by parents relocating to Lexington for the educational opportunities are serving to mitigate the potential decline in enrollment due to low birth rate in the city. Also, because of our excellent pass rate percentage, we continue to be one of the fully accredited school divisions in the Commonwealth.

This budget category was decreased by \$188,348 over our FY10 level of funding.

Fund 02 - School Fund Instruction - Elementary/Middle	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Personnel Services	1,685,294	1,688,468	1,686,368	1,686,368	1,600,888
Fringe Benefits	547,271	562,686	562,525	562,525	487,604
Contractual Services	12,439	33,915	33,915	33,915	33,915
Other Charges	75,141	140,089	363,563	363,563	114,403
Capital Outlay	7,785	0	0	0	0
Instruction - Elementary/ Middle TOTALS:	<u>2,327,930</u>	<u>2,425,158</u>	<u>2,646,371</u>	<u>2,646,371</u>	<u>2,236,810</u>

Classroom Instruction - Secondary (2-6111)

Expenditures in this department are contractual tuition payments to the Rockbridge County Schools for students attending Rockbridge County High School, including the Floyd S. Kay Technical Center.

Significant Changes:

The Lexington City Share of operational costs is based on the average daily membership (ADM) of Lexington City students as a percentage of the total ADM for the preceding school year.

We did not increase this expenditure line.

Fund 02 - School Fund Instruction - Secondary	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Contractual Services	1,094,251	1,100,000	1,100,000	1,100,000	1,100,000
Instruction Secondary TOTALS:	<u>1,094,251</u>	<u>1,100,000</u>	<u>1,100,000</u>	<u>1,100,000</u>	<u>1,100,000</u>

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

Instruction - Special Education (2-6114)

Listed are all expenditures for special needs students, other than those listed under Federal Program Title VI-B. Included are salaries, Master's Degree Supplements, fringe benefits, and travel and training expenses for special education teachers and instructional aides.

Significant Changes:

This budget category was decreased by \$7,926.

Fund 02 - School Fund	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Instruction - Special Education					
Personnel Services	158,299	107,299	109,399	109,399	108,797
Fringe Benefits	51,948	38,554	38,715	38,715	29,130
Contractual Services	0	2,000	2,000	2,000	2,000
Other Charges	1,575	1,200	1,200	1,200	1,200
Instruction - Special Education TOTALS:	<u>211,822</u>	<u>149,053</u>	<u>151,314</u>	<u>151,314</u>	<u>141,127</u>

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

Guidance (2-6121)

Included are the salaries, Master's Degree supplements, and fringe benefits for 1.5 guidance counselors. Virginia Standards of Quality dictate one counselor for each of the Lexington City Schools.

Significant Changes:

This budget category was decreased by \$3,289.

Fund 02 - School Fund Guidance	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Personnel Services	73,207	73,207	73,207	73,207	73,207
Fringe Benefits	16,916	18,579	18,579	18,579	15,490
Contractual Services	0	200	200	200	0
Other Charges	137	800	800	800	800
Guidance TOTALS:	<u>90,260</u>	<u>92,786</u>	<u>92,786</u>	<u>92,786</u>	<u>89,497</u>

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

Social Worker (2-6122)

Included in this department is a portion of the salary, fringe benefits, and other expenses related to the Visiting Teacher responsibilities of the Director of Special Education/Visiting Teacher. The Visiting Teacher (or School Social Worker) is a position required by the Virginia Standards of Quality.

Significant Changes:

This budget category was decreased by \$656.

Fund 02 - School Fund	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Social Worker					
Personnel Services	15,592	15,592	15,592	15,592	15,592
Fringe Benefits	5,285	5,120	5,120	5,120	4,464
Other Charges	71	250	250	250	250
Social Worker TOTALS:	<u>20,948</u>	<u>20,962</u>	<u>20,962</u>	<u>20,962</u>	<u>20,306</u>

Homebound Instruction (2-6123)

Each year there are a limited number of cases where students are unable to attend in the regular school setting due to illness, emotional disturbance, pregnancy, or accidental injuries. In this department, funds are allocated to compensate, on an hourly basis, certified teachers who provide instruction in the home or hospital settings. It is virtually impossible to accurately predict the expenditures in this budget area. Also, State reimbursements are based on prior year actual expenditures, subject to the availability of funds.

Significant Changes:

None.

Fund 02 - School Fund	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Homebound Instruction					
Personnel Services	203	658	658	658	658
Fringe Benefits	16	50	50	50	50
Homebound Instruction TOTALS:	<u>219</u>	<u>708</u>	<u>708</u>	<u>708</u>	<u>708</u>

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

Improvement of Instruction (2-6131)

Funds in this department provide a portion to the salary, fringe benefits, and other charges incidental to the Director of Special Education/Visiting Teacher, and the Special Education Assistant.

Significant Changes:

This budget category was decreased by \$1,976.

Fund 02 - School Fund	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Improvement of Instruction					
Personnel Services	49,314	49,314	49,314	49,314	49,314
Fringe Benefits	16,383	17,283	17,283	17,283	15,307
Improvement of Instruction TOTALS:	<u>65,697</u>	<u>66,597</u>	<u>66,597</u>	<u>66,597</u>	<u>64,621</u>

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

Media Services (2-6132)

The Media services provide the library media and materials as well as the learning technology, which supports the classroom instruction in the Lexington City Schools. This department includes the salaries and fringe benefits for 2.0 librarian positions at the two Lexington City Schools.

Additionally included are the funds necessary to provide for the maintenance and repair of classroom and library audio-visual equipment.

Significant Changes:

This budget category was decreased by \$13,267.

Fund 02 - School Fund	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Media Services					
Personnel Services	84,055	89,096	89,096	89,096	89,096
Fringe Benefits	25,017	26,435	26,435	26,435	22,574
Contractual Services	450	600	600	600	600
Other Charges	4,609	12,606	12,606	12,606	3,200
TOTALS for Media Services:	<u>114,131</u>	<u>128,737</u>	<u>128,737</u>	<u>128,737</u>	<u>115,470</u>

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

Principals (2-6141)

Included in this department are the salaries and fringe benefits for the principals and school secretaries of the Waddell Elementary and Lylburn Downing Middle Schools.

Significant Changes:

This budget category was decreased by \$3,814.

Fund 02 - School Fund Principals	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Personnel Services	182,302	181,901	181,901	181,901	181,901
Fringe Benefits	70,817	78,708	78,708	78,708	75,394
Other Charges	61	1,000	1,000	1,000	500
Principals TOTALS:	<u>253,180</u>	<u>261,609</u>	<u>261,609</u>	<u>261,609</u>	<u>257,795</u>

Administration, Attendance and Health

Administration (2-6210)

The Virginia Standards of Quality provide for the administration and governance of public schools in the Commonwealth by establishing a local School Board and Division Superintendent. The Board assumes responsibility for the development of policy and oversight of the school division. The Superintendent is charged with the task of implementing policies and regulations, and the general administration of the organization.

Compensation for School Board members, the annual compensation package for the Division Superintendent, and funds for the operation and administration of the division are contained in this department.

Significant Changes:

This budget category was decreased by \$7,466.

Fund 02 - School Fund Administration	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Personnel Services	189,810	191,012	191,012	191,012	191,010
Fringe Benefits	61,681	66,017	66,017	66,017	58,553
Contractual Services	31,987	30,000	30,000	30,000	30,000
Other Charges	13,076	12,200	12,200	12,200	12,200
Administration TOTALS:	<u>296,554</u>	<u>299,229</u>	<u>299,229</u>	<u>299,229</u>	<u>291,763</u>

Attendance and Health (2-6220)

As the title implies, funds are included in State Basic Aid to provide for attendance and health services in support of instruction. Under this department rubric, the school division provides for a part-time Speech Pathologist. The personnel services and fringe benefits expenditures also reflect the employment of a School Nurse to satisfy Standards of Quality requirements. Funds are included also, to reflect the materials and supplies necessary for clinic operations.

Significant Changes:

This account was reduced by \$3,002.

Fund 02 - School Fund Attendance and Health	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Personnel Services	73,489	73,489	73,489	73,489	73,489
Fringe Benefits	11,649	11,565	11,565	11,565	9,863
Contractual Services	273	300	300	300	300
Other Charges	1,418	3,200	3,200	3,200	1,900
Attendance and Health TOTALS:	<u>86,829</u>	<u>88,554</u>	<u>88,554</u>	<u>88,554</u>	<u>85,552</u>

Operations and Maintenance

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

Operations and Maintenance (2-6400)

In each annual budget, provisions are made for the operations and maintenance of the Lexington City Schools' physical plants and facilities. Included are the costs for utilities, telecommunications, insurance, routine maintenance, and custodial care.

Significant Changes:

This budget category was decreased by \$8,059.

Fund 02 - School Fund Operations and Maintenance	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Personnel Services	85,704	88,932	88,932	88,932	88,932
Fringe Benefits	26,230	30,587	30,587	30,587	33,206
Contractual Services	56,228	119,560	119,560	119,560	96,000
Other Charges	219,538	230,540	230,540	230,540	243,422
Operations and Maintenance TOTALS:	<u>387,700</u>	<u>469,619</u>	<u>469,619</u>	<u>469,619</u>	<u>461,560</u>

Cafeteria

School Food Service (2-6510)

The Food Services department is responsible for school breakfast and lunch programs for all students in the elementary school, middle school, and Head Start pre-school programs. In addition to preparing and serving meals, the food services staff and administration participate in identifying students eligible for free or reduced price meals and in promulgating the reports required by the National School Lunch Program Administration.

The Food Services department requires a continuing subsidy from local funds to remain financially secure. Because we have a low number of students qualifying for free or reduced priced meals, we do not receive the large Federal subsidy common to other districts and we are forced to rely on local funds to maintain solvency.

Significant Changes:

This budget category was decreased by \$1,798.

Fund 02 - School Fund	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
School Food Service					
Personnel Services	66,796	66,952	66,952	66,952	66,952
Fringe Benefits	13,662	14,545	14,545	14,545	13,747
Contractual Services	2,804	4,000	4,000	4,000	3,000
Other Charges	79,020	82,850	82,850	82,850	82,850
School Food Service TOTALS:	<u>162,282</u>	<u>168,347</u>	<u>168,347</u>	<u>168,347</u>	<u>166,549</u>

School Fund

Capital Projects

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

Building Improvement - Waddell (2-6661)

Included in this department are the funds appropriated for the approved Capital Improvement Projects at Waddell Elementary School.

Significant Changes:

No funds have been budgeted in either FY10 or FY11.

Fund 02 - School Fund Building Improvement - Waddell	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Contractual Services	11,500	0	0	0	0
Building Improvement - Waddell TOTALS:	<u>11,500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

Building Improvement - Downing (2-6662)

Included in this department were the funds appropriated for the approved Capital Improvement Projects at Lylburn Downing Middle School.

Significant Changes:

This budget category was decreased by \$264,754.

Fund 02 - School Fund Building Improvement - Downing	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Personnel Services	408	0	0	0	0
Fringe Benefits	31	0	0	0	0
Contractual Services	252,815	264,754	506,572	506,572	0
Capital Outlay	0	0	7,493,215	7,493,215	0
Building Improvement - Downing TOTALS:	<u>253,254</u>	<u>264,754</u>	<u>7,999,787</u>	<u>7,999,787</u>	<u>0</u>

Non-Departmental

Debt Service (2-6710)

This account moved to the City's General Fund as a result of the City Auditor's recommendation.

Significant Changes:

This budget category was decreased by \$192,873. The General Fund will include \$494,704 of debt service cost for the Lylburn Downing Middle School 2009 issuance of debt service.

Fund 02 - School Fund	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Debt Service					
Contractual Services	0	0	15,094	15,094	0
Debt Service Costs	192,873	192,873	437,201	437,201	0
Debt Service TOTALS:	192,873	192,873	452,295	452,295	0

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

Non-Departmental (2-6730)

This category is used to record the payment of the annual required contribution for Other Post Employment Benefits (OPEB) liability.

Significant Changes:

None.

Fund 02 - School Fund Non-Departmental	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Fringe Benefits	22,819	22,819	22,819	22,819	22,819
Non-Departmental TOTALS:	<u>22,819</u>	<u>22,819</u>	<u>22,819</u>	<u>22,819</u>	<u>22,819</u>

Federal Programs

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

Title II/Ed. Technology (2-6798)

It is anticipated that the division grant application for this federal program will be approved in FY 2011. Funds were not included in the current budget. This grant provides supplemental funds for technology projects.

Significant Changes:

None.

Fund 02 - School Fund	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Title II/Ed. Technology					
Other Charges	559	0	2,170	2,170	0
Title II/Ed. Technology TOTALS:	<u>559</u>	<u>0</u>	<u>2,170</u>	<u>2,170</u>	<u>0</u>

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

Title IV/Safe and Drug Free School (2-6799)					
<p>This grant provided supplemental funds to ensure that schools and communities had a safe, orderly and drug-free learning environment.</p>					
<p>Significant Changes:</p> <p>This Federal Grant has ended.</p>					
Fund 02 - School Fund Title IV/Safe and Drug Free School	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Personnel Services	270	0	225	225	0
Fringe Benefits	21	0	17	17	0
Contractual Services	448	0	180	180	0
Other Charges	0	0	269	269	0
Capital Outlay	0	0	678	678	0
Title IV/Safe and Drug Free School TOTALS:	<u>739</u>	<u>0</u>	<u>1,369</u>	<u>1,369</u>	<u>0</u>

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

Title I (2-6800)

Title I of the Elementary and Secondary Education Act provides remedial reading and mathematics for students who are determined to be eligible by virtue of family income and/or depressed achievement scores. In the Lexington City Schools, the Title I program provides remedial reading instruction to students in grades K-4.

Significant Changes:

Due to recent decreases in funding, we have changed this to a part-time teaching position, thereby eliminating all fringe benefits. This budget category was decreased by \$20,459.

Fund 02 - School Fund	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Title I					
Personnel Services	52,340	52,340	48,080	48,080	46,851
Fringe Benefits	16,637	18,555	26,718	26,718	3,585
Title I TOTALS:	<u>68,977</u>	<u>70,895</u>	<u>74,798</u>	<u>74,798</u>	<u>50,436</u>

Title VI-B (2-6801)

Title VI-B of the Americans with Disabilities Act is the vehicle through which federal funds are provided for the education of children with physical or mental impairments. Title VI-B is a federal grant, providing reimbursement for expenses incurred in providing special therapy, special equipment, and medical or psychological assessment for special needs children.

Included in this grant are the following:

- Part of the program administrator's salary;
- Part of the salary for a Special Education Assistant;
- Salaries for a teacher and instructional aide to institute an extended school year (summer) program for certain special education students;
- Salary for a special education paraprofessional; and
- Wages for substitutes.

Significant Changes:

This federal budget category was decreased by \$43.

Fund 02 - School Fund	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Title VI-B					
Personnel Services	89,806	135,863	162,194	162,194	135,863
Fringe Benefits	23,146	40,158	42,171	42,171	40,155
Contractual Services	24,397	0	26,833	26,833	2,955
Other Charges	16,483	2,995	18,995	18,995	0
Title VI-B TOTALS:	<u>153,832</u>	<u>179,016</u>	<u>250,193</u>	<u>250,193</u>	<u>178,973</u>

Title II Teacher Quality (2-6803)

It is anticipated that the division grant application for this federal program will be approved in FY 2011. Funds were not included in the current budget. This grant provides supplemental funds for:

- A continuing source of innovative and educational improvement;
- Meeting the educational needs of all students; and
- Developing and implementing educational programs to improve student achievement and teacher performance.

Significant Changes:

None.

Fund 02 - School Fund	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Title II Teacher Quality					
Personnel Services	14,899	0	18,336	18,336	0
Fringe Benefits	1,594	0	5,555	5,555	0
Contractual Services	7,069	0	5,700	5,700	0
Other Charges	600	0	726	726	0
Title II Teacher Quality TOTALS:	<u>24,162</u>	<u>0</u>	<u>30,317</u>	<u>30,317</u>	<u>0</u>

Technology

Technology (2-6805)

This function was established to track all funds expended for instructional and administrative technology in the division. Included are wages and benefits for one Division Technology Specialist, for the two schools, one State mandated Instructional Technology Resource teacher, expenses for contracted computer network management and program maintenance, and funds for capital procurement under the Virginia Technology Plan.

Significant Changes:

This budget category was decreased by \$80,091 primarily due to the elimination of a teaching position as well as other line reductions.

Fund 02 - School Fund Technology	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Personnel Services	123,335	124,831	124,831	124,831	72,177
Fringe Benefits	44,088	45,902	45,902	45,902	26,565
Contractual Services	40,640	36,000	36,000	36,000	29,000
Other Charges	116,106	137,600	137,600	137,600	136,500
Capital Outlay	2,001	20,400	20,400	20,400	20,400
Technology TOTALS:	<u>326,170</u>	<u>364,733</u>	<u>364,733</u>	<u>364,733</u>	<u>284,642</u>

UTILITY FUND

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

Fund 05 - Utility Fund Revenues		2009 Actual Revenue	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Charges For Services						
1016.1901	Water & Sewer Use	2,934,342	3,190,000	3,190,000	3,006,300	3,145,100
1016.1903	MSA Contract - WTP	653,884	635,930	635,930	621,700	645,000
1016.1905	Penalties	12,231	10,200	10,200	10,200	10,200
1016.1906	Misc. Non-Operating Rev.	20,163	13,000	13,000	43,000	13,000
1016.1911	MSA Contract - WWTP	994,726	998,465	998,465	924,500	1,072,300
Charges For Services TOTAL:		4,615,346	4,847,595	4,847,595	4,605,700	4,885,600
Federal						
1033.0107	Dept. of Environ. Quality	0	0	39,765	39,800	0
Misc. Revenue TOTAL:		0	0	39,765	39,800	0
Fund Balance						
1042.9999	Appropriated Fund Balance	0	-119,467	-5,561	167,237	-9,325
Fund Balance TOTAL:		0	-119,467	-5,561	167,237	-9,325
TOTAL:		<u>4,615,346</u>	<u>4,728,128</u>	<u>4,881,799</u>	<u>4,812,737</u>	<u>4,876,275</u>

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

Fund 05 - Utility Fund		2009	2010	2010	2010	2011
Organization Function		Actual	Adopted	Amended	Projected	Budget
Sub-Function		Expenses	Budget	Budget	Budget	
Administration						
1110	Administration	184,157	133,538	142,776	137,341	131,605
Administration TOTAL:		184,157	133,538	142,776	137,341	131,605
Water Operations						
1140	Water Treatment Plant	622,745	605,631	605,631	592,088	614,232
1150	Water Treatment-Brushy	4,797	7,299	7,299	4,990	7,453
1160	Water Distribution	910,950	960,059	960,059	919,615	915,940
Water Operations TOTAL:		1,538,492	1,572,989	1,572,989	1,516,693	1,537,625
Wastewater Operations						
1170	Wastewater Collection	1,614,741	1,655,061	1,655,061	1,736,186	1,759,652
1175	MSA - WWTP	947,363	950,930	950,930	880,448	1,021,205
1190	Inflow & Infiltration	35,394	60,881	60,881	44,281	61,694
Wastewater Operations TOTAL:		2,597,498	2,666,872	2,666,872	2,660,915	2,842,551
Capital Projects						
3140	I & I Reduction P	13,461	50,000	194,433	194,433	50,000
3699	Misc. Water Lines	0	5,000	5,000	4,938	5,000
3715	Taylor Street Water	0	44,000	44,000	44,000	0
3716	Water Line Replacement	0	0	0	0	50,000
Capital Projects TOTAL:		13,461	99,000	243,433	243,371	105,000
Non-Departmental						
4050	Public Works Labor	62,712	61,130	61,130	61,118	61,495
9310	Non-Departmental	100,364	194,599	194,599	193,299	197,999
Non-Departmental TOTAL:		163,076	255,729	255,729	254,417	259,494
Fund 05 TOTAL:		<u>4,496,684</u>	<u>4,728,128</u>	<u>4,881,799</u>	<u>4,812,737</u>	<u>4,876,275</u>

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

Fund 05 - Utility Fund Expenses		2009 Actual Expenses	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Personnel Services						
1001	Full - Time Wages	661,576	657,897	657,897	653,193	679,881
1002	Overtime	45,925	55,000	55,000	47,791	50,717
1041	Pwks Regular Wages	302,022	289,783	289,783	306,972	319,776
1042	Pwks Overtime Wages	21,370	22,036	22,036	17,532	22,045
Personnel Services TOTAL:		1,030,893	1,024,716	1,024,716	1,025,488	1,072,419
Fringe Benefits						
2001	Fica	73,625	78,392	78,392	78,451	82,039
2002	Retirement	133,771	134,248	134,248	135,939	147,602
2005	Medical Insurance	207,536	222,043	222,043	222,166	228,448
2006	Life Insurance	7,782	8,214	8,214	7,592	11,100
2009	Unemployment Insurance	43	0	0	23	0
2011	Worker's Comp Insurance	21,708	26,957	26,957	25,314	27,031
Fringe Benefits TOTAL:		444,465	469,854	469,854	469,485	496,220
Contractual Services						
3002	Professional Services	37,138	75,713	75,713	103,252	60,404
3004	Repairs & Maintenance	38,293	96,859	201,527	161,437	74,855
3005	Maintenance Svc Contract	5,780	7,000	7,000	5,781	7,000
3006	Printing & Binding	552	600	600	600	600
3007	Advertising	140	272	272	280	233
3015	Lagoon Maintenance	13,525	1,000	1,000	1,000	2,500
3016	Wholesale Water	643,176	643,500	643,500	643,500	643,500
3017	Wholesale Sewer	799,805	936,000	936,000	976,000	1,001,600
3019	MSA Facility Fee	565,619	565,619	565,619	565,619	565,619
3024	Landfill Contract	2,849	3,329	3,329	3,732	3,800
3406	Generator Services	1,444	1,500	1,500	1,444	8,433
Contractual Services TOTAL:		2,108,321	2,331,392	2,436,060	2,462,645	2,368,544
Internal Services						
4002	Inside Vehicle Maint	24,631	39,749	39,749	27,163	34,135
4004	Photocopying Services	100	176	176	17	200
4010	Special Projects - Pwks	11,257	4,000	4,000	1,408	5,063
Internal Services TOTAL:		35,988	43,925	43,925	28,588	39,398
Other Charges						
5101	Electrical Service	353,377	289,575	289,575	312,703	321,675
5102	Heating Services	14,116	13,675	13,675	13,079	15,090
5103	Water & Sewer Services	812	858	858	939	827
5201	Postal & Messenger Svcs	8,209	9,490	9,490	7,941	8,051
5202	Electronic Data Service	1,117	1,068	1,068	1,225	1,149

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

Fund 05 - Utility Fund Expenses		2009 Actual Expenses	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
5203	Telephone	6,638	7,164	7,164	5,712	6,403
5204	Cellular Telephone Serv	1,689	2,000	2,000	1,344	2,400
5399	Insurance Allocation	12,283	12,587	12,587	13,044	14,544
5401	Office Supplies	2,501	2,878	2,878	2,612	2,755
5403	Agricultural Svc/Supplies	196	1,000	1,000	392	805
5404	Medical Supplies	11,178	13,544	13,544	12,531	11,870
5405	Janitorial Supplies	3,946	2,804	2,804	3,847	4,200
5406	Generator Supplies	4,243	12,901	12,901	5,280	6,717
5407	Repair & Maint Supplies	62,881	51,000	51,000	32,732	57,860
5408	Vehicle/Equip Supplies	15,695	8,295	8,295	7,567	7,402
5410	Uniform & Wearing Appar	645	1,466	1,466	903	1,507
5411	Books & Subscriptions	713	513	513	524	513
5413	Other Operating Supplies	88,993	135,791	135,791	112,741	114,663
5426	Chemical Supplies	72,224	75,500	75,500	75,783	104,500
5428	Data Processing Supplies	2,908	3,143	3,143	2,954	2,426
5430	Asphalting Materials	8,760	5,951	5,951	4,786	10,774
5477	Durable Goods	7,660	3,586	3,586	4,168	0
5501	Travel & Training	2,560	6,100	6,100	2,775	5,900
Other Charges TOTAL:		683,344	660,889	660,889	625,582	702,031
Agency Contributions						
5606	Permits To State Agencies	7,948	9,200	9,200	8,178	9,200
Agency Contributions TOTAL:		7,948	9,200	9,200	8,178	9,200
Miscellaneous						
5801	Dues & Memberships	785	789	789	1,145	1,000
5803	Employee Relations	510	510	510	510	510
5813	Bad Debt Expense	1,764	8,500	8,500	3,000	8,500
5815	Other Charges	1,512	0	0	0	0
5887	Water Surcharge	5,539	5,650	5,650	5,623	5,650
5910	DEQ Improvement Grants	0	0	39,765	39,765	0
Miscellaneous TOTAL:		10,110	15,449	55,214	50,043	15,660
Capital Outlay						
7005	Motor Vehicles & Equip	5,405	0	0	0	0
7006	Construction Veh & Equip	33,438	0	0	0	0
7007	Adp Equipment/Software	56,763	0	9,238	9,238	0
Capital Outlay TOTAL:		95,606	0	9,238	9,238	0
Leases And Rentals						
8001	Lease/Rent Of Equipment	182	630	630	182	530
Leases And Rentals TOTAL:		182	630	630	182	530

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

Fund 05 - Utility Fund Expenses		2009 Actual Expenses	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Debt Service Costs						
9002	Debt Service - Interest	147	0	0	0	0
Debt Service Costs TOTAL:		147	0	0	0	0
Interfund Charges						
9100	Equip. Rep. Contributions	0	3,200	3,200	0	0
9101	Svcs Of City Manager	28,130	28,130	28,130	28,130	28,130
9102	Svcs Of Pwks - Stores	4,994	4,984	4,984	4,984	4,984
9103	Svcs Of Treasurer	35,637	31,539	31,539	31,539	31,539
9104	Svcs Of Finance	29,637	29,456	29,456	29,456	29,456
9105	Pwks Services To Street	-17,261	-17,226	-17,226	-17,226	-17,226
9108	Svcs Of Human Resource	7,790	7,790	7,790	7,790	7,790
Interfund Charges TOTAL:		88,927	87,873	87,873	84,673	84,673
Other Uses Of Funds						
9960	Depreciation	86,358	84,200	84,200	88,400	87,600
9962	GFA Additions	-95,605	0	0	0	0
Other Uses Of Funds TOTAL:		-9,247	84,200	84,200	88,400	87,600
Utility Fund TOTAL:		<u>4,496,684</u>	<u>4,728,128</u>	<u>4,881,799</u>	<u>4,852,502</u>	<u>4,876,275</u>

Administration

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

Administration (5-1110)

Utility Administration provides for labor, expenses and overhead associated with the maintenance of water and wastewater lines, the utility billing systems, and customer accounting. There are approximately 2,200 accounts handled by this section. Bills are processed by the Public Works Department and issued every two months.

Wages for this and other Public Works activities are accounted for in the Public Works Labor Pool (1-4050) and charged to activities on the basis of actual services delivered. Object codes 1041 and 1042 are used for labor expenses, and equipment is charged to object code 4025.

Significant Changes:

The Utility Fund Administration account reflects a 1.4% decrease from FY10. This was accomplished by tightening up on some of the supplies and training line items.

Fund 05 - Utility Fund Administration	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Personnel Services	74,103	72,213	72,213	74,864	74,641
Fringe Benefits	31,812	31,865	31,865	34,043	32,873
Contractual Services	13,312	17,813	17,813	15,835	17,040
Internal Services	2,642	3,523	3,523	2,636	3,523
Other Charges	22,786	25,350	25,350	17,951	20,754
Capital Outlay	56,763	0	9,238	9,238	0
Interfund Charges	-17,261	-17,226	-17,226	-17,226	-17,226
Administration TOTALS:	<u>184,157</u>	<u>133,538</u>	<u>142,776</u>	<u>137,341</u>	<u>131,605</u>

Water Operations

Water Treatment Plant (5-1140)

The City of Lexington provides contract operation of the Water Treatment Plant owned by the Maury Service Authority. Operating expenses and administration fees are recovered quarterly. The plant is designed and permitted at 4 MGD (million gallons per day). Treatment is conventional, utilizing alum coagulation and flocculation, followed by sedimentation and rapid sand filtration. Chlorine is added for disinfection, soda ash is added for Ph adjustment, fluoride is added to aid in dental health and activated carbon is added to minimize taste and odor. Routine water quality testing is provided on site and special testing (including bacteriological) samples are sent to the State laboratories.

Significant Changes:

The Water Treatment Plant account is projected to increase by 1.4%. One of the reasons is as a result of promotions for obtaining a higher State certification. Another was the need to project higher costs for repair and maintenance supplies.

Fund 05 - Utility Fund Water Treatment Plant	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Personnel Services	264,527	263,990	263,990	264,741	268,402
Fringe Benefits	96,172	99,849	99,849	100,007	102,451
Contractual Services	23,907	30,979	30,979	11,382	28,305
Internal Services	13,149	4,976	4,976	2,866	5,755
Other Charges	222,860	202,608	202,608	211,147	207,379
Agency Contributions	1,200	1,200	1,200	1,200	1,200
Miscellaneous	930	329	329	745	740
Leases And Rentals	0	100	100	0	0
Interfund Transfers	0	1,600	1,600	0	0
Water Treatment Plant TOTALS:	<u>622,745</u>	<u>605,631</u>	<u>605,631</u>	<u>592,088</u>	<u>614,232</u>

Water Treatment - Brushy Hill (5-1150)

The City of Lexington provides chlorination and maintenance of the Brushy Hill Spring to meet State Health Department regulations and testing requirements. Brushy Hill services customers on the Connor Spring line; it serves thirteen domestic users along Routes 687, 251 and 674.

Significant Changes:

There is no significant change in this account.

Fund 05 - Utility Fund Water Treatment - Brushy Hill	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Personnel Services	1,934	2,355	2,355	1,585	2,520
Fringe Benefits	796	981	981	691	964
Contractual Services	0	0	0	93	0
Other Charges	2,067	3,963	3,963	2,621	3,969
Water Treatment - Brushy Hill TOTALS:	<u>4,797</u>	<u>7,299</u>	<u>7,299</u>	<u>4,990</u>	<u>7,453</u>

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

Water Distribution (5-1160)

25 miles of water line in the City of Lexington, as well as 15 miles of line in Rockbridge County, are maintained by the Public Works labor pool. Maintenance includes repairing line breaks, replacing worn lines, laying new water lines for new businesses or residences, cleaning lines and the upkeep on water meters.

Wages for this and other Public Works activities are accounted for in the Public Works Labor Pool and charged to activities on the basis of actual services delivered.

Significant Changes:

This account is proposed to decrease by 4.6% (\$44,000). One reason is because of the consultant water system study performed in FY10 (\$30,000). Also, no small equipment was proposed to be replaced this year, and we lowered the estimate of general supplies needed. The wholesale water rate from the Maury Service Authority is projected to stay the same, at \$1.95/thousand gallons.

Fund 05 - Utility Fund	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Water Distribution					
Personnel Services	120,106	119,280	119,280	104,708	115,838
Fringe Benefits	59,738	65,651	65,651	54,041	66,575
Contractual Services	655,846	687,131	687,131	687,131	658,681
Internal Services	6,124	7,676	7,676	5,187	7,676
Other Charges	58,192	74,671	74,671	62,925	61,520
Miscellaneous	5,539	5,650	5,650	5,623	5,650
Capital Outlay	5,405	0	0	0	0
Water Distribution TOTALS:	<u>910,950</u>	<u>960,059</u>	<u>960,059</u>	<u>919,615</u>	<u>915,940</u>

Wastewater Operations

Wastewater Collection (5-1170)

The majority of Lexington's sewer lines, approximately 37 miles, lie within the City limits; however, 3 miles of sewer line extend beyond the City limits to accommodate some customers in Rockbridge County. All lines are maintained by the Public Works labor pool.

Wages for this and other Public Works activities are accounted for in the Public Works Labor Pool and charged to activities on the basis of actual services delivered.

The debt service payments for the city's share of the MSA Treatment Plant and the monthly usage charges are billed to this account.

Significant Changes:

This account is projected to increase by 6.3% from FY10. One reason for this increase is our estimate that additional personnel hours will be spent on this function. A second is a projected 3% increase in the wholesale sewer rates from the Maury Service Authority.

Fund 05 - Utility Fund	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Wastewater Collection					
Personnel Services	106,325	70,405	70,405	100,454	90,645
Fringe Benefits	54,944	37,328	37,328	53,818	43,504
Contractual Services	1,383,417	1,503,619	1,503,619	1,543,619	1,586,219
Internal Services	7,020	10,123	10,123	7,128	7,100
Other Charges	29,597	33,586	33,586	31,167	32,184
Capital Outlay	33,438	0	0	0	0
Wastewater Collection TOTALS:	<u>1,614,741</u>	<u>1,655,061</u>	<u>1,655,061</u>	<u>1,736,186</u>	<u>1,759,652</u>

MSA Wastewater Treatment Plant (5-1175)

The Maury Service Authority owns the 3MGD regional wastewater treatment plant, but the City operates it by contract for the MSA. The direct operating costs are budgeted in this account and the City is reimbursed monthly with 5% added for administrative overhead.

Significant Changes:

The Wastewater Treatment Plant budget is projected to increase by 7.4%. This increase is attributable to portions of the expanded plant being open for operation for a portion of the year. This will mean an additional plant operator, electrical costs and chemical costs.

Fund 05 - Utility Fund MSA Wastewater Treatment Plant	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Personnel Services	408,800	411,643	411,643	398,164	427,680
Fringe Benefits	174,084	186,506	186,506	183,134	197,396
Contractual Services	18,502	51,889	51,889	20,191	41,578
Internal Services	6,341	9,600	9,600	4,380	7,581
Other Charges	332,341	280,192	280,192	266,509	337,670
Agency Contributions	6,748	8,000	8,000	6,978	8,000
Miscellaneous	365	970	970	910	770
Leases And Rentals	182	530	530	182	530
Interfund Charges	0	1,600	1,600	0	0
MSA WWTP TOTALS:	<u>947,363</u>	<u>950,930</u>	<u>950,930</u>	<u>880,448</u>	<u>1,021,205</u>

Inflow and Infiltration Program (5-1190)

The inflow and infiltration program has proceeded along with the Correction Compliance Plan phases which were approved by the State Water Control Board.

Metering manholes were constructed and installed in order to more readily monitor flows and assist in identifying areas where infiltration/inflow is more prevalent. Evaluations were made by consulting engineers on the data gathered from the metering manholes regarding areas and lines needing corrections in order to be in compliance with existing standards. This study, completed in FY 87, has been the basis of the City's continuing efforts to reduce the problems of I&I into the wastewater system.

Wages for this and other Public Works activities are accounted for in the Public Works Labor Pool and charged to activities on the basis of actual services delivered.

Significant Changes:

There are no significant changes to this account.

Fund 05 - Utility Fund					
Inflow and Infiltration Program	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Personnel Services	12,518	24,751	24,751	20,893	25,774
Fringe Benefits	6,787	14,582	14,582	10,702	14,936
Internal Services	712	2,388	2,388	783	2,000
Other Charges	15,377	19,160	19,160	11,903	18,984
Inflow and Infiltration Program TOTALS:	<u>35,394</u>	<u>60,881</u>	<u>60,881</u>	<u>44,281</u>	<u>61,694</u>

Utility Fund Capital Projects

Inflow and Infiltration Reduction Projects (5-3140)

This department reflects expenses for the replacement or rehabilitation of sewer lines that contain extensive infiltration or inflow (I&I) problems or concerns. The City's five year CIP program includes \$50,000 per year to continue making progress on I&I reduction within the City's wastewater collection system.

Significant Changes:

None.

Fund 05 - Utility Fund Inflow and Infiltration Reduction Projects	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Personnel Services	0	5,000	5,000	5,000	5,000
Fringe Benefits	0	2,499	2,499	2,499	2,525
Contractual Services	13,337	39,961	144,629	144,629	36,721
Internal Services	0	780	780	780	780
Other Charges	124	1,760	1,760	1,760	4,974
Miscellaneous	0	0	39,765	39,765	0
Inflow and Infiltration Reduction TOTALS:	<u>13,461</u>	<u>50,000</u>	<u>194,433</u>	<u>194,433</u>	<u>50,000</u>

Miscellaneous Water Lines Improvement (5-3699)

The City's independent auditors recommended future utility capital projects be funded in the Utility Fund separate from the City's Capital Projects Fund. Additional narrative comments can be found within the City's 5 year Capital Improvement Plan contained in the Capital Projects section of this budget document.

Significant Changes:

None.

Fund 01 - General Fund Miscellaneous Water Lines Improvement	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Personnel Services	0	2,004	2,004	2,004	2,004
Fringe Benefits	0	1,231	1,231	1,200	1,216
Internal Services	0	459	459	428	453
Other Charges	0	1,306	1,306	1,306	1,327
Miscellaneous Water Lines Improvement TOTALS:	<u>0</u>	<u>5,000</u>	<u>5,000</u>	<u>4,938</u>	<u>5,000</u>

Taylor Street Water Line Improvement (5-3715)

This CIP project replaces the existing two inch water line from Preston Street toward Spottswood Drive. The project will improve fire flow capacity in that area of the City. This is the last of the improvement projects recommended in the 2001 Water System Evaluation.

Significant Changes:

None.

Fund 01 - General Fund Taylor Street Water Line Improvement	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Personnel Services	0	13,200	13,200	13,200	0
Fringe Benefits	0	8,107	8,107	8,107	0
Internal Services	0	4,400	4,400	4,400	0
Other Charges	0	18,293	18,293	18,293	0
Taylor Street Water Line Improvement TOTALS:	<u>0</u>	<u>44,000</u>	<u>44,000</u>	<u>44,000</u>	<u>0</u>

Water Line Replacements (5-3716)

The City will continue to upgrade old water lines that need to be replaced under this department.

Significant Changes:

This is a new project to begin the process of updating many of our old water lines.

Fund 01 - General Fund Taylor Street Water Line Improvement	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Personnel Services	0	0	0	0	20,040
Fringe Benefits	0	0	0	0	12,160
Internal Services	0	0	0	0	4,530
Other Charges	0	0	0	0	13,270
Water Line Replacements TOTALS:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>50,000</u>

Non-Departmental

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

Public Works Labor Pool (5-4050)

The Utility Fund employee nonproductive charges for sick leave, annual leave, holiday leave, and worker's compensation leave are recorded under this department.

Significant Changes:

There are no significant changes to this account.

Fund 05 - Utility Fund Public Works Labor Pool	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Personnel Services	42,580	39,875	39,875	39,875	39,875
Fringe Benefits	20,132	21,255	21,255	21,243	21,620
Public Works Labor Pool TOTALS:	<u>62,712</u>	<u>61,130</u>	<u>61,130</u>	<u>61,118</u>	<u>61,495</u>

Non-Departmental (5-9310)

This activity account provides for the retirement of bad debt, the Utility Fund's debt service, depreciation, and the various transfers for support provided by the General Fund.

Significant Changes:

The increase in this account is due to an increase in depreciation expense.

Fund 05 - Utility Fund Non-Departmental	2009 Actual Expense	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Miscellaneous	3,276	8,500	8,500	3,000	8,500
Debt Service Costs	147	0	0	0	0
Interfund Charges	106,188	101,899	101,899	101,899	101,899
Other Uses of Funds	-9,247	84,200	84,200	88,400	87,600
Non-Departmental TOTALS:	<u>100,364</u>	<u>194,599</u>	<u>194,599</u>	<u>193,299</u>	<u>197,999</u>

CAPITAL PROJECTS FUND

CAPITAL PROJECTS FUND

This fund provides a centralized account for all capital projects of the City. Fund balance reserves were transferred from the General Fund in FY87 to create the fund; transfers from operating funds and bond sales provide for an ongoing capital improvement program. A detailed outline of the City's five year capital needs can be found in the Capital Improvements Plan as adopted by City Council. The funding for projects in the Utility and School Funds can be found in those funds.

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Fund 08 - Capital Projects Fund Revenues		2009 Actual Revenue	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Miscellaneous Revenue						
1018.0200	Contributions-General	0	0	0	0	0
Miscellaneous Revenue TOTAL:		0	0	0	0	0
Federal - Categorical						
1033.8196	TEA-21 Grants	60,679	416,000	757,367	757,400	234,800
Federal - Categorical TOTAL:		60,679	416,000	757,367	757,400	234,800
Transfers In						
1041.0511	From General Fund	1,619,497	65,000	65,000	65,000	180,500
Transfers In TOTAL:		1,619,497	65,000	65,000	65,000	180,500
Fund Balance						
1042.9999	Appropriated Fund Balance	0	0	218,824	218,206	0
Fund Balance TOTAL:		0	0	218,824	218,206	0
CAPITAL PROJECTS FUND TOTAL:		<u>1,680,176</u>	<u>481,000</u>	<u>1,041,191</u>	<u>1,040,606</u>	<u>415,300</u>

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

Fund 08 - Capital Projects Fund Organization Function Sub-Function		2009 Actual Expenses	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Parks& Cemeteries						
1307	Jordan's Point Park	21,893	0	307,414	307,414	0
1308	Maury River Pedestrian Bridge	0	0	128,121	128,121	0
1800	Brewbaker Field	34,801	0	21,600	21,015	11,000
1921	Brushy Hills Park	0	0	5,000	5,000	0
Parks & Cemeteries TOTAL:		56,694	0	462,135	461,550	11,000
Streets & Sidewalks						
2100	Corridor Improvements	0	0	2,000	2,000	0
2147	Nelson St. Bridge	287	10,000	44,595	44,595	0
2148	Randolph St. Utilities	145,909	466,000	514,163	514,163	234,800
2422	New Sidewalk Construction	0	0	0	0	40,000
2430	Misc. Access Improvements	4,688	5,000	5,000	5,000	5,000
2501	Downtown Improvements	0	0	13,298	13,298	0
2506	N. Main & Diamond/Traffic	0	0	0	0	26,000
Streets & Sidewalks TOTAL:		150,884	481,000	579,056	579,056	305,800
Facilities						
7220	Regional Court Complex	4,185,443	0	0	0	0
7427	Property Yard Improvements	95,649	0	0	0	0
7432	New Fire Station	0	0	0	0	98,500
Facilities TOTAL:		4,281,092	0	0	0	98,500
Fund 08 TOTAL:		<u>4,488,670</u>	<u>481,000</u>	<u>1,041,191</u>	<u>1,040,606</u>	<u>415,300</u>

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

Fund 08 - Capital Projects Fund Expenses		2009 Actual Expenses	2010 Adopted Budget	2010 Amended Budget	2010 Projected Budget	2011 Budget
Personnel Services						
1041	Pwks Regular Wages	28,237	2,100	2,100	7,904	6,500
1042	Pwks Overtime Wages	4,669	0	0	0	0
Personnel Services TOTAL:		32,906	2,100	2,100	7,904	6,500
Fringe Benefits						
2001	Fica	2,371	161	161	577	497
2002	Retirement	3,607	322	322	1,106	961
2005	Medical Insurance	5,717	463	463	2,979	822
2006	Life Insurance	212	27	27	223	73
2011	Worker's Comp Insurance	1,390	32	32	274	236
Fringe Benefits TOTAL:		13,297	1,005	1,005	5,159	2,589
Contractual Services						
3002	Professional Services	49,276	476,000	899,591	906,599	260,800
3004	Repairs & Maintenance	0		5,000	5,000	40,000
3009	Svcs Of Other Govts	4,185,443	0	0	0	0
Contractual Services TOTAL:		4,234,719	476,000	904,591	911,599	300,800
Internal Services						
4002	Inside Vehicle Maint &	891	500	500	604	1,600
Internal Services TOTAL:		891	500	500	604	1,600
Other Charges						
5413	Other Operating Supplies	184,964	1,000	1,000	4,911	4,923
5430	Asphalting Materials	0	395	395	429	388
Other Charges TOTAL:		184,964	1,395	1,395	5,340	5,311
Miscellaneous						
5902	Miller House Project	3,480	0	110,000	105,247	0
5903	Overlook Project	18,413	0	0	0	0
5906	Restrooms Project	0	0	0	4,753	0
Miscellaneous TOTAL:		21,893	0	110,000	110,000	0
Capital Outlay						
7001	Machinery & Equipment	0	0	0	0	98,500
7010	New Building Construction	0	0	21,600	0	0
Capital Outlay TOTAL:		0	0	21,600	0	98,500
Capital Projects TOTAL:		<u>4,488,670</u>	<u>481,000</u>	<u>1,041,191</u>	<u>1,040,606</u>	<u>415,300</u>

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

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CIP Summary

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

Capital Improvements Plan Summary: FY 2011/2015							
PROJECT TITLE	Carryover FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15	FY 11
PARKS & CEMETERY IMPROVEMENTS							
Fairwinds Park Basketball Court			\$9,800				\$9,800
Playground Upgrades				\$25,000	\$25,000	\$20,000	70,000
Brewbaker Field Improvements		\$11,000					11,000
Parks & Cemetery Imp. Subtotal:	0	11,000	9,800	25,000	25,000	20,000	90,800
STREETS, PARKING & SIDEWALKS							
Miscellaneous Right-of-Way Improvements		\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
East Nelson Street Bridge Replacement	\$44,500			15,000	20,500		80,000
Randolph Street Utility Line	221,200	234,800					456,000
Courthouse Square Improvements	20,000		10,000				30,000
Estill Street & Sidewalks			16,500				16,500
McLaughlin Street Sidewalk			9,500				9,500
Thornhill Road Sidewalk		10,000					10,000
Miscellaneous Sidewalks		30,000					30,000
Traffic Signal at N. Main St. & Diamond		26,000					26,000
Entrance Corridor Improvement			15,000	15,000	15,000		45,000
Streets, Parking & Sidewalks Subtotal:	285,700	305,800	56,000	35,000	40,500	5,000	728,000
UTILITY SYSTEM							
Misc. Water Line Improvements		\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	25,000
Infiltration/Inflow Reduction Projects	\$95,000	50,000	50,000	50,000	50,000	50,000	345,000
Water Line Replacement		50,000	50,000	50,000	50,000	50,000	250,000
Water System Upgrade						2,100,000	2,100,000
Utility System Subtotal:	95,000	105,000	105,000	105,000	105,000	2,205,000	2,720,000
MUNICIPAL FACILITIES							
Computer System			\$30,000				30,000
Fire Department Exhaust System		\$98,500					98,500
Rescue Squad Exhaust System			46,000				46,000
Municipal Facilities Subtotal:	0	98,500	76,000	0	0	0	174,500
GRAND TOTAL	<u>\$380,700</u>	<u>\$520,300</u>	<u>\$246,800</u>	<u>\$165,000</u>	<u>\$170,500</u>	<u>\$2,230,000</u>	<u>\$3,713,300</u>

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

Adopted Financing: FY 2011-2015							
Adopted FINANCING	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15	TOTAL
General Fund	\$155,700	\$180,500	\$141,800	\$60,000	\$65,500	\$25,000	\$628,500
Utility Fund	95,000	105,000	105,000	105,000	105,000	105,000	620,000
Grants/Other Sources	130,000	234,800					364,800
Bonds						2,100,000	2,100,000
TOTAL Adopted FINANCING	<u>\$380,700</u>	<u>\$520,300</u>	<u>\$246,800</u>	<u>\$165,000</u>	<u>\$170,500</u>	<u>\$2,230,000</u>	<u>\$3,713,300</u>

CIP PROJECT REQUEST
2010/2011 - 2014/2015

Requesting Department:	PUBLIC WORKS	Title:	Fairwinds Park Basketball Court
Category:	Parks and Cemetery Improvements	Status:	Revised

Description: Construct a new half-court basketball court at Fairwinds park.

Justification: This is a continuation of our improvements to the facilities at this park. This would provide a neighborhood recreation activity for the older children in this portion of the City.

Estimated Annual Operating Cost:

\$50

Work Performed: In-House/Contract

Funding Summary

Funding Source	Carryover 2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	Total
General Fund	0	0	9,800	0	0	0	9,800
TOTAL	0	0	9,800	0	0	0	9,800

CIP PROJECT REQUEST
2010/2011 - 2014/2015

Requesting Department:	PUBLIC WORKS	Title:	Playground Upgrades
Category:	Parks and Cemetery Improvements	Status:	Revised

Description: Upgrade the playground equipment at the following City parks: Lime Kiln Road Park (FY13), Fairwinds Park (FY14), Taylor Street Park (FY15).

Justification: The last major improvements made to these parks was in the mid-1990's. We should plan upgrades to these parks every 10 to 15 years. Richardson Park had a new major piece of equipment installed a couple of years ago.

Estimated Annual Operating Cost: \$500

Work Performed: In-House

Funding Summary

Funding Source	Carryover 2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	Total
General Fund	0	0	0	25,000	25,000	20,000	70,000
TOTAL	0	0	0	25,000	20,000	20,000	70,000

CIP PROJECT REQUEST
2010/2011 - 2014/2015

Requesting Department:	CITY MANAGER	Title:	Brewbaker Field Improvements
Category:	Parks and Cemetery Improvements	Status:	New

Description: This project would install a drainage line from the area in back of the backstop at Brewbaker Field to drain the water that stands in this area.

Justification: Presently this area behind Brewbaker Field is full of standing water much of the Spring and Fall sports seasons. This would improve conditions at this field.

Estimated Annual Operating Cost: \$0

Work Performed: In-House

Funding Summary

Funding Source	Carryover 2009/10	2010/11	2011/12	2012/13	2013/14	2013/14	Total
General Fund	0	11,000	0	0	0		11,000
TOTAL	0	11,000	0	0	0		11,000

CIP PROJECT REQUEST
2010/2011 - 2014/2015

Requesting Department:	PUBLIC WORKS	Title:	Miscellaneous Right of Way Improvements
Category:	Streets, Parking, and Sidewalks	Status:	Same as Last Year

Description: This project provides funding for small projects that improve vehicular and pedestrian use of right of way. It could include road widenings, curb cuts, landscaping, etc.

Justification: This is a contingency account for small projects.

Estimated Annual Operating Cost:

\$0

Work Performed: In-House

Funding Summary

Funding Source	Carryover 2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	Total
General Fund	0	5,000	5,000	5,000	5,000	5,000	25,000
TOTAL	0	5,000	5,000	5,000	5,000	5,000	25,000

CIP PROJECT REQUEST
2010/2011 - 2014/2015

Requesting Department:	PUBLIC WORKS	Title:	East Nelson Street Bridge Replacement
Category:	Streets, Parking and Sidewalks	Status:	Ongoing

Description: Replace the East Nelson Street Bridge. This project provides the 2% matching funds for an estimated \$4 million project.

Justification: The East Nelson Street Bridge is 71 years old and has weight restrictions on it due to deficiencies with the concrete deck.

Estimated Annual Operating Cost:

\$0

Work Performed: Contract

Funding Summary

Funding Source	Carryover 2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	Total
General Fund	44,500	0	0	15,000	20,500	0	80,000
TOTAL	44,500	0	0	15,000	15,000	0	80,000

CIP PROJECT REQUEST
2010/2011 - 2014/2015

Requesting Department:	CITY MANAGER	Title:	Randolph Street Utility Line Project
Category:	Streets, Parking and Sidewalks	Status:	Revised

Description: This project would place all utility lines underground, remove utility poles and replace the concrete sidewalk with brick for the block of Randolph Street between Nelson and Washington Streets. A portion of this project was completed in FY09 and a transportation enhancement grant for \$130,000 has been obtained. A second grant for \$234,800 has been requested and all of the local match has been appropriated.

Justification: This will improve the appearance of this block, improve economic investment in this area and improve handicapped accessibility.

Estimated Annual Operating Cost: \$0

Work Performed: Contract

Funding Summary

Funding Source	Carryover 2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	T otal
General Fund	91,200	0	0	0	0	0	91,200
TE Grant	130,000	234,800	0	0	0	0	364,800
TOTAL	221,200	234,800	0	0	0	0	456,000

CIP PROJECT REQUEST
2010/2011 - 2014/2015

Requesting Department:	PLANNING & DEVELOPMENT	Title:	Courthouse Square Improvements
Category:	Streets, Parking, and Sidewalks	Status:	Revised

Description: Construct interior stamped asphalt or brick interior walkways, redo the alley between the RE Lee and First American Bank buildings in either stamped asphalt or brick, provide lighting as needed and install landscaping.

Justification: Working in cooperation with property owners within the block, this project will organize parking more efficiently and provide attractive, convenient well lit pedestrian linkages between Main Street, including Courthouse Square, and the new Courthouse and parking garage. Completion of this project should facilitate new as well as redevelopment within this block and along Randolph Street as well as provide convenient connections between the parking garage and the downtown commercial area.

Estimated Annual Operating Cost:

\$1,000

Work Performed: In-house

Funding Summary

Funding Source	Carryover 2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	Total
General Fund	20,000	0	10,000	0	0	0	30,000
TOTAL	20,000	0	10,000	0	0	0	30,000

CIP PROJECT REQUEST
2010/2011 - 2014/2015

Requesting Department:	PUBLIC WORKS	Title:	Estill Street & Sidewalks
Category:	Streets, Parking, and Sidewalks	Status:	Revised

Description: Widen a narrow section of the road and construct a sidewalk between East Nelson Street and East Washington Street. This project can be funded from State Street Maintenance funds.

Justification: Provides a sidewalk connection between East Nelson Street and East Washington Street and allows for two way traffic flow when cars are parked on the east side of the road.

Estimated Annual Operating Cost: \$0

Work Performed: In-House

Funding Summary

Funding Source	Carryover 2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	T otal
General Fund	0	0	16,500	0	0	0	16,500
TOTAL	0	0	16,500	0	0	0	16,500

CIP PROJECT REQUEST
2010/2011 - 2014/2015

Requesting Department:	PUBLIC WORKS	Title:	McLaughlin Street Sidewalk
Category:	Streets, Parking, and Sidewalks	Status:	Revised

Description: Construct a new sidewalk on the east side of McLaughlin Street from West Nelson Street to Myers Street. This project can be funded from State Street Maintenance funds.

Justification: The new sidewalk would allow pedestrians to cross Myers Street where there is a curve and sight distance is limited.

Estimated Annual Operating Cost: \$0

Work Performed: In-House

Funding Summary

Funding Source	Carryover 2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	Total
General Fund	0	0	9,500	0	0	0	9,500
TOTAL	0	0	9,500	0	0	0	9,500

CIP PROJECT REQUEST
2010/2011 - 2014/2015

Requesting Department:	PUBLIC WORKS	Title:	New Walkway on Thornhill Road
Category:	Streets, Parking, and Sidewalks	Status:	Revised

Description: Construct a new 4 foot wide walkway on Thornhill Road from McCormick Street to the driveway at 947 Thornhill Road. The original project took this sidewalk to Country Club Road, but there is only one residence on that section and no walkways to connect to on Country Club.

Justification: This project was requested by a citizen in this area to provide safe walking area along this street.

Estimated Annual Operating Cost: \$0

Work Performed: In-House

Funding Summary

Funding Source	Carryover 2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	T otal
General Fund	0	10,000	0	0	0	0	10,000
TOTAL	0	10,000	0	0	0	0	10,000

CIP PROJECT REQUEST
2010/2011 - 2014/2015

Requesting Department:	PUBLIC WORKS	Title:	Miscellaneous - Sidewalks
Category:	Streets, Parking, and Sidewalks	Status:	Revised

Description: Miscellaneous sidewalk extensions at the discretion of City Council.

Justification: To extend sidewalks on streets that do not have exiting pedestrian access.

Estimated Annual Operating Cost: \$0

Work Performed: In-House

Funding Summary

Funding Source	Carryover 2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	T otal
General Fund	0	30,000	0	0	0	0	30,000
TOTAL	0	30,000	0	0	0	0	30,000

CIP PROJECT REQUEST
2010/2011 - 2014/2015

Requesting Department:	PUBLIC WORKS	Title:	Traffic Signal at North Main Street and Diamond Street
Category:	Streets, Parking and Sidewalks	Status:	Revised

Description: Install a new traffic signal at the intersection of North Main Street and Diamond Street. This project can be financed from State Street Maintenance funds.

Justification: This intersection has been borderline for a traffic signal and has been requested by the neighborhood for many years.

Estimated Annual Operating Cost: \$400

Work Performed: In-House

Funding Summary

Funding Source	Carryover 2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	Total
General Fund	0	26,000	0	0	0	0	26,000
TOTAL	0	26,000	0	0	0	0	26,000

CIP PROJECT REQUEST
2010/2011 - 2014/2015

Requesting Department:	PUBLIC WORKS	Title:	Entrance Corridor Improvements
Category:	Streets, Parking and Sidewalks	Status:	Ongoing

Description: Continue to make improvements to the City's primary entrance corridors plan. Remaining work includes improved directional signage, extension of the aesthetic improvements up Walker and Waddell Streets to the limits of these commercial areas, and more complete landscaping for the Route 11 North entrance.

Justification: This intersection has been borderline for a traffic signal and has been requested by the neighborhood for many years.

Estimated Annual Operating Cost: \$400

Work Performed: In-House

Funding Summary

Funding Source	Carryover 2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	Total
General Fund	0	26,000	0	0	0	0	26,000
TOTAL	0	26,000	0	0	0	0	26,000

CIP PROJECT REQUEST
2010/2011 - 2014/2015

Requesting Department:	PUBLIC WORKS	Title:	Misc. Water Line Improvements
Category:	Utility System	Status:	Same as last year

Description: Installation of new or replacement of small water lines, valves, or fire hydrant projects throughout the City.

Justification: This type of project is needed to keep our water distribution system in adequate condition.

Estimated Annual Operating Cost:

\$0

Work Performed: In-House

Funding Summary

Funding Source	Carryover 2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	Total
Utility Fund	0	5,000	5,000	5,000	5,000	5,000	25,000
TOTAL	0	5,000	5,000	5,000	5,000	5,000	25,000

CIP PROJECT REQUEST
2010/2011 - 2014/2015

Requesting Department:	PUBLIC WORKS	Title:	Infiltration/Inflow Reduction Projects
Category:	Utility System	Status:	Same as last year

Description: The projects would replace or rehabilitate sewer lines where extensive infiltration or inflow has been identified.

Justification: Infiltration and inflow must be reduced from the City's wastewater collection system.

Estimated Annual Operating Cost:

\$0

Work Performed: In-House/Contract

Funding Summary

Funding Source	Carryover 2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	Total
Utility Fund	95,000	50,000	50,000	50,000	50,000	50,000	345,000
TOTAL	95,000	50,000	50,000	50,000	50,000	50,000	345,000

CIP PROJECT REQUEST
2010/2011 - 2014/2015

Requesting Department:	PUBLIC WORKS	Title:	Old Water Line Replacement
Category:	Utility System	Status:	Same as Last Year

Description: Replace sections of waterline that are in greatest need.

Justification: Major portions of the City's existing water line system are very old and subject to leaks and breaks.

Estimated Annual Operating Cost: \$0

Work Performed: In-House

Funding Summary

Funding Source	Carryover 2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	Total
Utility Fund	0	50,000	50,000	50,000	50,000	50,000	250,000
TOTAL	0	50,000	50,000	50,000	50,000	50,000	250,000

CIP PROJECT REQUEST
2010/2011 - 2014/2015

Requesting Department:	CITY MANAGER	Title:	Water System Upgrade
Category:	Utility System	Status:	New

Description: Replace sections of waterline that are in greatest need.

Justification: Major portions of the City's existing water line system are very old and subject to leaks and breaks.

Estimated Annual Operating Cost: \$0

Work Performed: In-House

Funding Summary

Funding Source	Carryover 2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	Total
Utility Fund	0	0	0	0	0	2,100,000	2,100,000
TOTAL	0	0	0	0	0	2,100,000	2,100,000

CIP PROJECT REQUEST
2010/2011 - 2014/2015

Requesting Department:	FINANCE	Title:	Computer System Replacement
Category:	Municipal Facilities	Status:	Revised

Description: Replace the City's main AS400 computer.

Justification: The City's main financial and budgeting system is housed on an IBM AS400 computer. The last time it was replaced was in 2004.

Estimated Annual Operating Cost: Unknown

Work Performed: Contract

Funding Summary

Funding Source	Carryover 2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	Total
General Fund	0	0	30,000	0	0	0	30,000
TOTAL	0	0	30,000	0	0	0	30,000

CIP PROJECT REQUEST
2010/2011 - 2014/2015

Requesting Department:	FIRE DEPARTMENT	Title:	Building Upgrades: Health & Safety
Category:	Municipal Facilities	Status:	New

Description: Install vehicle exhaust removal system in the bay of the Fire Department.

Justification: Vehicle exhaust pumps have been proven to cause cancer and other health issues for workers exposed to them on a routine basis.

Estimated Annual Operating Cost: \$1,000

Work Performed: Contract

Funding Summary

Fund-ing Source	Carryover 2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	Total
Bond Issue	0	98,500	0	0	0	0	98,500
TOTAL	0	98,500	0	0	0	0	98,500

CIP PROJECT REQUEST
2010/2011 - 2014/2015

Requesting Department:	RESCUE SQUAD	Title:	Building Upgrades: Health & Safety
Category:	Municipal Facilities	Status:	New

Description: Install vehicle exhaust removal system in the bay of the Rescue Squad building.

Justification: Vehicle exhaust pumps have been proven to cause cancer and other health issues for workers exposed to them on a routine basis.

Estimated Annual Operating Cost: \$500

Work Performed: Contract

Funding Summary

Fund- ing Source	Carryover 2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	Total
Bond Issue	0	0	46,000	0	0	0	46,000
TOTAL	0	0	46,000	0	0	0	46,000

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SUPPLEMENTAL INFORMATION

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

Employee Classifications - Grouped by Salary Grades		
Grade	Salary Range	Positions
A	\$14,915 - \$21,602	Summer Youth Program Aide
B	\$15,661 - \$22,682	Assistant Registrar I
C	\$16,444 - \$23,816	Laborer Summer Youth Program Assistant Travel Counselor/Tour Guide
E	\$18,130 - \$26,257	Travel Counselor Supervisor Youth Program Assistant
G	\$19,988 - \$28,949	Office Assistant Police Records Clerk
H	\$20,987 - \$30,396	Maintenance/Construction Worker I Sanitation Worker I
I	\$22,037 - \$31,916	Account Clerk I Assistant Registrar II Sanitation Worker II Secretary Utility Service Technician
J	\$23,139 - \$33,512	Maintenance/Construction Worker II Wastewater Plant Operator Trainee Water Plant Operator Trainee
K	\$24,296 - \$35,187	Motor Equipment Operator Special Enforcement Officer Telecommunicator Wastewater Maintenance Helper/Driver (Unlicensed) Wastewater Plant Operator 3 Water Plant Operator 3
L	\$25,510 - \$36,947	Account Clerk II Assistant Program Coordinator (RARO) Equipment Mechanic Executive Secretary Maintenance/Construction Technician Tourism Marketing Assistant Wastewater Maintenance Helper/Driver 3
M	\$26,786 - \$38,794	Deputy Treasurer Executive Secretary/Utility Clerk Telecommunicator Supervisor Wastewater Plant Operator 2 Water Plant Operator 2
N	\$28,125 - \$40,734	Cemetery and Parks Maintenance Supervisor Crew Supervisor Master Deputy Commissioner of Revenue Wastewater Maintenance Helper/Driver 2

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

O	\$29,531 - \$42,770	Accounting Technician Administrative Assistant/City Clerk Director of Aquatics Planner/Housing Coordinator Senior Program Coordinator (RARO) Wastewater Plant Specialist (Laboratory Technician) Wastewater Plant Specialist (Maintenance Mechanic) Water Plant Specialist Youth Services Coordinator
P	\$31,008 - \$44,909	Police Officer I
Q	\$32,558 - \$47,154	Engineering Technician Fire Marshall/Building Inspector Human Resources Technician Master Patrolman
S	\$35,896 - \$51,988	Arborist Maintenance and Construction Superintendent Services and Facilities Superintendent Tourism Marketing Director Wastewater Plant Supervisor
T	\$37,690 - \$54,587	Central Dispatch Technician Police Sergeant
V	\$41,554 - \$60,182	Information Technology Coordinator Police Lieutenant VJCCA Field Officer

Executive Pay Grades		
Staff Level	Salary Range	Positions
1	\$44,220 - \$64,057	Director of Tourism Executive Director (RARO)
2	\$47,578 - \$68,911	Central Dispatch Director Director of Planning and Development Fire & EMS Chief
3	\$51,175 - \$74,122	Chief of Police Director of Finance Director of Public Works Director of Utilities Processing

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

CITY OF LEXINGTON: Pay Plan FY 11

TRACK I

TRACK II

Grade Step	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
A	14,915 7.1708	15,288 7.3501	15,670 7.5339	16,062 7.7222	16,464 7.9153	16,875 8.1132	17,297 8.3160	17,730 8.5239	18,173 8.7370	18,627 8.9554	19,093 9.1793	19,570 9.4088	20,059 9.6440	20,561 9.8851	21,075 10.1322	21,602 10.3855
B	15,661 7.5294	16,053 7.7176	16,454 7.9106	16,865 8.1083	17,287 8.3110	17,719 8.5188	18,162 8.7318	18,616 8.9501	19,082 9.1738	19,559 9.4032	20,048 9.6383	20,549 9.8792	21,062 10.1262	21,589 10.3793	22,129 10.6388	22,682 10.9048
C	16,444 7.9059	16,855 8.1035	17,277 8.3061	17,709 8.5137	18,151 8.7266	18,605 8.9447	19,070 9.1684	19,547 9.3976	20,036 9.6325	20,537 9.8733	21,050 10.1202	21,576 10.3732	22,116 10.6325	22,668 10.8983	23,235 11.1708	23,816 11.4500
D	17,266 8.3011	17,698 8.5087	18,140 8.7214	18,594 8.9394	19,059 9.1629	19,535 9.3920	20,024 9.6268	20,524 9.8675	21,037 10.1141	21,563 10.3670	22,102 10.6262	22,655 10.8918	23,221 11.1641	23,802 11.4432	24,397 11.7293	25,007 12.0225
E	18,130 8.7162	18,583 8.9341	19,048 9.1575	19,524 9.3864	20,012 9.6211	20,512 9.8616	21,025 10.1081	21,551 10.3608	22,089 10.6198	22,642 10.8853	23,208 11.1575	23,788 11.4364	24,382 11.7223	24,992 12.0154	25,617 12.3158	26,257 12.6237
F	19,036 9.1520	19,512 9.3808	20,000 9.6153	20,500 9.8557	21,012 10.1021	21,538 10.3547	22,076 10.6135	22,628 10.8789	23,194 11.1508	23,774 11.4296	24,368 11.7154	24,977 12.0082	25,602 12.3084	26,242 12.6162	26,898 12.9316	27,570 13.2548
G	19,988 9.6096	20,488 9.8499	21,000 10.0961	21,525 10.3485	22,063 10.6072	22,615 10.8724	23,180 11.1442	23,759 11.4228	24,353 11.7084	24,962 12.0011	25,586 12.3011	26,226 12.6086	26,882 12.9239	27,554 13.2470	28,243 13.5781	28,949 13.9176
H	20,987 10.0901	21,512 10.3423	22,050 10.6009	22,601 10.8659	23,166 11.1376	23,745 11.4160	24,339 11.7014	24,947 11.9940	25,571 12.2938	26,210 12.6011	26,866 12.9162	27,537 13.2391	28,226 13.5701	28,931 13.9093	29,655 14.2570	30,396 14.6135
I	22,037 10.5946	22,588 10.8595	23,152 11.1310	23,731 11.4092	24,324 11.6945	24,933 11.9868	25,556 12.2865	26,195 12.5937	26,850 12.9085	27,521 13.2312	28,209 13.5620	28,914 13.9010	29,637 14.2486	30,378 14.6048	31,137 14.9699	31,916 15.3441
J	23,139 11.1243	23,717 11.4024	24,310 11.6875	24,918 11.9797	25,541 12.2792	26,179 12.5862	26,834 12.9008	27,505 13.2233	28,192 13.5539	28,897 13.8928	29,619 14.2401	30,360 14.5961	31,119 14.9610	31,897 15.3350	32,694 15.7184	33,512 16.1113
K	24,296 11.6805	24,903 11.9726	25,526 12.2719	26,164 12.5787	26,818 12.8931	27,488 13.2155	28,175 13.5459	28,880 13.8845	29,602 14.2316	30,342 14.5874	31,100 14.9521	31,878 15.3259	32,675 15.7090	33,492 16.1018	34,329 16.5043	35,187 16.9169
L	25,510 12.2646	26,148 12.5712	26,802 12.8855	27,472 13.2076	28,159 13.5378	28,863 13.8762	29,584 14.2231	30,324 14.5787	31,082 14.9432	31,859 15.3168	32,655 15.6997	33,472 16.0922	34,309 16.4945	35,166 16.9069	36,045 17.3295	36,947 17.7628
M	26,786 12.8778	27,455 13.1997	28,142 13.5297	28,845 13.8680	29,567 14.2147	30,306 14.5701	31,063 14.9343	31,840 15.3077	32,636 15.6904	33,452 16.0826	34,288 16.4847	35,145 16.8968	36,024 17.3192	36,925 17.7522	37,848 18.1960	38,794 18.6509
N	28,125 13.5217	28,828 13.8597	29,549 14.2062	30,288 14.5614	31,045 14.9254	31,821 15.2986	32,617 15.6810	33,432 16.0730	34,268 16.4749	35,124 16.8867	36,003 17.3089	36,903 17.7416	37,825 18.1852	38,771 18.6398	39,740 19.1058	40,734 19.5834
O	29,531 14.1978	30,270 14.5527	31,026 14.9165	31,802 15.2895	32,597 15.6717	33,412 16.0635	34,247 16.4651	35,104 16.8767	35,981 17.2986	36,881 17.7311	37,803 18.1744	38,748 18.6287	39,716 19.0944	40,709 19.5718	41,727 20.0611	42,770 20.5626
P	31,008 14.9077	31,783 15.2804	32,578 15.6624	33,392 16.0539	34,227 16.4553	35,083 16.8667	35,960 17.2883	36,859 17.7205	37,780 18.1635	38,725 18.6176	39,693 19.0831	40,685 19.5602	41,702 20.0492	42,745 20.5504	43,813 21.0641	44,909 21.5907
Q	32,558 15.6531	33,372 16.0444	34,207 16.4455	35,062 16.8566	35,938 17.2780	36,837 17.7100	37,758 18.1527	38,702 18.6066	39,669 19.0717	40,661 19.5485	41,677 20.0372	42,719 20.5382	43,787 21.0516	44,882 21.5779	46,004 22.1174	47,154 22.6703
R	34,186 16.4357	35,041 16.8466	35,917 17.2678	36,815 17.6995	37,735 18.1419	38,679 18.5955	39,646 19.0604	40,637 19.5369	41,653 20.0253	42,694 20.5259	43,761 21.0391	44,855 21.5651	45,977 22.1042	47,126 22.6568	48,304 23.2232	49,512 23.8038
S	35,896 17.2575	36,793 17.6889	37,713 18.1312	38,656 18.5844	39,622 19.0490	40,613 19.5253	41,628 20.0134	42,669 20.5137	43,735 21.0266	44,829 21.5522	45,949 22.0910	47,098 22.6433	48,276 23.2094	49,482 23.7896	50,720 24.3844	51,988 24.9940
T	37,690 18.1204	38,633 18.5734	39,598 19.0377	40,588 19.5137	41,603 20.0015	42,643 20.5015	43,709 21.0141	44,802 21.5394	45,922 22.0779	47,070 22.6299	48,247 23.1956	49,453 23.7755	50,689 24.3699	51,957 24.9791	53,255 25.6036	54,587 26.2437
U	39,575 19.0264	40,564 19.5020	41,578 19.9896	42,618 20.4893	43,683 21.0016	44,775 21.5266	45,895 22.0648	47,042 22.6164	48,218 23.1818	49,424 23.7613	50,659 24.3554	51,926 24.9643	53,224 25.5884	54,554 26.2281	55,918 26.8838	57,316 27.5559
V	41,554 19.9777	42,592 20.4771	43,657 20.9891	44,749 21.5138	45,867 22.0516	47,014 22.6029	48,189 23.1680	49,394 23.7472	50,629 24.3409	51,895 24.9494	53,192 25.5731	54,522 26.2125	55,885 26.8678	57,282 27.5395	58,714 28.2280	60,182 28.9337

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

Personnel Summary FY11: General Government & Administration							
DEPARTMENT/ACCOUNT		Authorized Positions			Authorized Staff Years		
City Manager (1-1201)	Status	FY09	FY10	FY11	FY09	FY10	FY11
City Manager	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant/Clerk of Council	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Total City Manager		2.00	2.00	2.00	2.00	2.00	2.00
Human Resources (01-1205)							
Human Resource Technician	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Total Human Resources		1.00	1.00	1.00	1.00	1.00	1.00
Commissioner of Revenue (1-1209)							
Commissioner of Revenue	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Master Deputy Commissioner	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Account Clerk II	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Total Commissioner of Revenue		3.00	3.00	3.00	3.00	3.00	3.00
Treasurer (1-1213)							
Treasurer	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Treasurer	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Account Clerk I	Part-time	1.00	0.00	0.00	0.65	0.00	0.00
Account Clerk II	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Total Treasurer		4.00	3.00	3.00	3.65	3.00	3.00
Finance (1-1214)							
Director of Finance	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Accounting Technician	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Account Clerk II	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Total Finance		3.00	3.00	3.00	3.00	3.00	3.00
Information Technology Office (1-1251)							
Information Technology Coordinator	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Total Information Technology Office		1.00	1.00	1.00	1.00	1.00	1.00
Electoral Board/Registrar (1-1310)							
Registrar	Part-time	1.00	1.00	1.00	0.65	0.65	0.65
Assistant Registrar II	Part-time	1.00	1.00	1.00	0.16	0.16	0.11
Total Electoral Board/Registrar		2.00	2.00	2.00	0.81	0.81	0.76
Total General Government & Administration		<u>16.00</u>	<u>15.00</u>	<u>15.00</u>	<u>14.46</u>	<u>13.81</u>	<u>13.76</u>

Judicial Administration							
DEPARTMENT/ACCOUNT		Authorized Positions			Authorized Staff Years		
VJCCCA Services (1-2901)	Status	FY09	FY10	FY11	FY09	FY10	FY11
Probation Officer	Part-time	1.00	1.00	1.00	0.51	0.51	0.80
Total VJCCCA Services		1.00	1.00	1.00	0.51	0.51	0.80
Total Judicial Administration		<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.51</u>	<u>0.51</u>	<u>0.80</u>

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

Personnel Summary FY11: Public Safety

DEPARTMENT/ACCOUNT		Authorized Positions			Authorized Staff Years		
	Status	FY09	FY10	FY11	FY09	FY10	FY11
Police Department (1-3101)							
Chief of Police	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Police Lieutenant	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Police Sergeant	Full-time	4.00	4.00	4.00	4.00	4.00	4.00
Police Officer I	Full-time	7.00	7.00	7.00	7.00	7.00	7.00
Master Patrolman (PO II)	Full-time	3.00	3.00	3.00	3.00	3.00	3.00
Executive Secretary	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Police Records Clerk	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Crossing Guard	Part-time	2.00	3.00	3.00	0.34	0.51	0.51
Total Police Department		20.00	21.00	21.00	18.34	18.51	18.51
Fire Department (01-3202)							
Chief/Captain	Full-time	0.00	1.00	1.00	0.00	0.50	0.50
Total Fire Department		0.00	1.00	1.00	0.00	0.50	0.50
First Aid Department (01-3203)							
Fire & EMS Chief	Full-time	0.00	1.00	1.00	0.00	0.50	0.50
Total First Aid Department		0.00	1.00	1.00	0.00	0.50	0.50
Parking Enforcement/Animal Control (1-3501)							
Special Enforcement Officer	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Total Parking Enforcement/Animal Control		1.00	1.00	1.00	1.00	1.00	1.00
Total Public Safety		21.00	24.00	24.00	19.34	20.51	20.51

Public Works

DEPARTMENT/ACCOUNT		Authorized Positions			Authorized Staff Years		
	Status	FY09	FY10	FY11	FY09	FY10	FY11
PW Labor Pool (1-4050 & 5-4050)							
Director of Public Works	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Services & Facilities Superintendent	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance & Construction Superintendent	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Civil Engineer	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Crew Supervisor	Full-time	3.00	3.00	3.00	3.00	3.00	3.00
Cemetery & Parks Maintenance Supervisor	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance/Construction Technician	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Executive Secretary	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Equipment Mechanic	Full-time	2.00	2.00	2.00	2.00	2.00	2.00
Motor Equipment Operator	Full-time	4.00	4.00	4.00	4.00	4.00	4.00
Maintenance/Construction Worker I	Full-time	7.00	7.00	8.00	7.00	7.00	8.00
Maintenance/Construction Worker II	Full-time	7.00	7.00	7.00	7.00	7.00	7.00
Utility Service Technician	Full-time	2.00	2.00	2.00	2.00	2.00	2.00
Laborer	Part-time	8.00	7.00	2.00	2.45	2.10	0.31
Maintenance/Construction Worker II	Part-time	1.00	1.00	1.00	0.43	0.43	0.43
Office Assistant	Part-time	1.00	1.00	1.00	0.80	0.80	0.80
Total Public Works Labor Pool		42.00	41.00	37.00	35.68	35.33	34.54
Solid Waste Management (1-4200)							
Sanitation Worker I	Full-time	6.00	5.00	4.00	6.00	7.00	4.00
Sanitation Worker II	Full-time	5.00	7.00	6.00	5.00	5.00	6.00
Total Solid Waste Management		11.00	12.00	10.00	11.00	12.00	10.00
Total Public Works		53.00	53.00	47.00	46.68	47.33	44.54

Personnel Summary FY11: Health, Education and Welfare							
DEPARTMENT/ACCOUNT		Authorized Positions			Authorized Staff Years		
Youth Services Administration (1-5900)	Status	FY09	FY10	FY11	FY09	FY10	FY11
Youth Services Coordinator	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Youth Program Assistant	Part-time	1.00	1.00	1.00	0.39	0.39	0.39
Summer Youth Program Assistant	Part-time	1.00	1.00	1.00	0.15	0.15	0.15
Summer Youth Program Aide	Part-time	1.00	0.00	0.00	0.15	0.00	0.15
Total Youth Services Administration		4.00	3.00	3.00	1.69	1.54	1.69
Total Health, Education, and Welfare		4.00	3.00	3.00	1.69	1.54	1.69

Leisure Services							
DEPARTMENT/ACCOUNT		Authorized Positions			Authorized Staff Years		
Municipal Swimming Pool (1-7250)	Status	FY09	FY10	FY11	FY09	FY10	FY11
Director of Aquatics	Full-time	1.00	1.00	1.00	0.29	0.29	0.29
Total Municipal Swimming Pool		1.00	1.00	1.00	0.29	0.29	0.29
Total Leisure Services		1.00	1.00	1.00	0.29	0.29	0.29

Community Development							
DEPARTMENT/ACCOUNT		Authorized Positions			Authorized Staff Years		
Planning & Development (1-8110)	Status	FY09	FY10	FY11	FY09	FY10	FY11
Director of Planning & Development	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Housing Coordinator	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Code Enforcement Officer/Housing Rehab.	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Secretary	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Total Planning & Development		4.00	4.00	4.00	4.00	4.00	4.00
Tree Board (1-8140)							
City Arborist	Part-time	1.00	1.00	1.00	0.50	0.50	0.50
Total Tree Board		1.00	1.00	1.00	0.50	0.50	0.50
Total Community Development		5.00	5.00	5.00	4.50	4.50	4.50

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Personnel Summary FY11: Utilities Processing							
DEPARTMENT/ACCOUNT		Authorized Positions			Authorized Staff Years		
Water Treatment (5-1140)	Status	FY09	FY10	FY11	FY09	FY10	FY11
Director of Utilities Processing	Full-time	0.50	0.50	0.50	0.50	0.50	0.50
WTP Specialist	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
WTP Operator Trainee	Full-time	2.00	2.00	1.00	2.00	2.00	1.00
WTP Operator 3	Full-time	0.00	1.00	1.00	0.00	1.00	0.00
WTP Operator 2	Full-time	3.00	2.00	3.00	3.00	2.00	4.00
WTP Operator 1	Full-time	0.00	0.00	0.00	0.00	0.00	0.00
Secretary	Full-time	0.50	0.50	0.50	0.50	0.50	0.50
Total Water Treatment		7.00	7.00	7.00	7.00	7.00	7.00
Wastewater Treatment (5-1175)							
Director of Utilities Processing	Full-time	0.50	0.50	0.50	0.50	0.50	0.50
WWTP Supervisor	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
WWTP Specialist	Full-time	2.00	2.00	2.00	2.00	2.00	2.00
WWTP Operator Trainee	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
WWTP Operator 3	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
WWTP Maintenance/Helper/Driver (Unlicensed)	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
WWTP Operator 2	Full-time	2.00	2.00	3.00	2.00	2.00	3.00
WWTP Operator 1	Full-time	0.00	0.00	0.00	0.00	0.00	0.00
WWTP Maintenance/Helper/Driver 2	Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Secretary	Full-time	0.50	0.50	0.50	0.50	0.50	0.50
Total Wastewater Treatment		10.00	10.00	11.00	10.00	10.00	11.00
Total Utilities Processing		<u>17.00</u>	<u>17.00</u>	<u>18.00</u>	<u>17.00</u>	<u>17.00</u>	<u>18.00</u>
Grand Total City Personnel		<u>118.00</u>	<u>119.00</u>	<u>114.00</u>	<u>104.47</u>	<u>105.49</u>	<u>104.09</u>

Object Code Dictionary

1000 PERSONNEL SERVICE	
1001	Full time wages: Wages paid to full time employees who are currently on the position control register.
1002	Overtime wages: Payment to eligible employees who work more hours than provided in a normal work period. (40 hours per week for all City employees).
1003	Part time wages: Wages paid to part-time and/or temporary employees as currently listed on the position control register.
1041	Public Works Regular Wages: Wages allocated from Public Works Labor Pool for full-time and part-time employees.
1042	Public Works Overtime Wages: Overtime wages allocated from Public Works Labor Pool.
1099	Call out pay: Compensation for volunteer fire fighters and rescue squad personnel for service calls.
1520	Wages - Substitutes: Wages paid for a substitute employee of a regular full-time or part-time position while such employee is out on paid leave time.
2000 FRINGE BENEFITS	
2001	Federal Old-Age Insurance (FICA): Payments into the Contribution Fund for payment to the U. S. Treasury on behalf of old-age survivor's benefits (social security).
2002	Retirement: Payments into the Trust Fund of the Virginia Supplemental Retirement System on behalf of eligible employees (full-time).
2005	Medical Insurance: Payments on behalf of employees in a group insurance program providing hospital, medical and surgical coverage.
2006	Life Insurance: Payments on behalf of employees for life insurance plans.
2009	Unemployment Insurance: Contingency for the payment of unemployment claims for employees released from service to the city.
2011	Worker's Compensation Insurance: Payments on behalf of employees for worker's compensation insurance coverage.
3000 CONTRACTUAL SERVICES	
3001	Temporary Labor: Fees paid to outside vendors for providing temporary personnel services.
3002	Professional Services: Payments for such services typically provided by professional and/or technical private sources. Examples of professional services generally are accounting and auditing, management consultants, engineering and architectural, computer programming, and other non-labor intensive services.
3004	Repairs and Maintenance: Payments for repairs to structure or equipment. Does not include extensive repairs to fixed assets defined under Capital Outlays, work done by the City's Public Works crews, or vehicle maintenance done by Public Works.
3005	Maintenance Service Contracts: Contracts for regular maintenance, inspection, and service of equipment covered under outside agreements.
3006	Printing and Binding: Printing and binding provided by outside sources.
3007	Advertising: Payments to radio, television, newspapers or other media for such purposes as to seek employment applicants; announce public hearings, notice or ordinances; public service announcements; and public relations for the locality.

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- 3008 Laundry and Dry Cleaning: Commercial service provided by a qualified establishment.**
- 3009 Services of Other Government Entities: Payments for services purchased from other governmental entities on a contract or fee basis.**
- 3010 Printing Brochures: Payments made to outside vendors for brochure printing.**
- 3012 Brochure Distribution: Payments for distribution of marketing materials used in tourism promotion efforts.**
- 3015 Lagoon Maintenance: The cost for maintaining or cleaning lagoons at the WWTP.**
- 3016 Wholesale Water: The cost of raw water purchased from the Maury Service Authority.**
- 3017 Wholesale Sewer: The cost of sewage disposal by the Maury Service Authority.**
- 3018 Bank Activity Charge: Cost of services provided by banking institutions conducting credit, checking, or investment services to the City.**
- 3019 MSA Facility Fee: Debt service and other billable expenses from the MSA for the regional water or wastewater plants. This line of expense excludes MSA wholesale water and sewer charges.**
- 3021 Victim-Witness Coordinator: Contribution to the Victim-Witness Coordinator office for services to the City.**
- 3022 Probation Office: Contribution towards City share of Probation Office expenses shared with Rockbridge County.**
- 3023 Court Offices: Contribution towards City share of costs of Circuit Court, Clerk of Circuit Court, and Commonwealth Attorney office expenses shared with Rockbridge County. Also, the court facility and magistrate expenses shared with the County are included under this account.**
- 3024 Landfill Contract: Payments made to Rockbridge County to reflect the cost for use of the county landfill.**
- 3025 Recycling Center: Payments made to Rockbridge County to reflect the cost for use of the County Recycling Center.**
- 3028 Computer Software: Fees paid to outside vendors for providing computer software applications and/or services.**
- 3029 VJCCCA Services: Payments made to meet VJCCCA services costs.**
- 3030 Janitorial Services: Contract payments for building janitorial services.**
- 3099 Outside Data Processing: Data processing services provided by outside agencies.**
- 3112 Safe and Sound Services: Payments made for Safe and Sound services approved by Threshold for City low and moderate income households.**
- 3116 Ground Maintenance: Payments for outside ground repair and maintenance services to include aeration, seeding, resodding, fertilization applications, etc. of City managed properties.**
- 3117 Lot Cleaning: Clean-up of lots using outside services to enforce City ordinances. This includes mowing of overgrown lots.**
- 3118 Excavating Services: Contracts for excavating services.**
- 3200 Special Promotions: Cost of special activities to promote Lexington as a tourist attraction. Also, costs to solicit community participation and/or volunteer support for grant or City sponsored special events and programs.**
- 3203 Contractual Response Services: Payments to private enterprise for life and rescue services to the Lexington area residents.**

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3302	Jail Contract: Payments made to Rockbridge County to reflect the cost for use of the Regional Jail.
3406	Generator Services: Payments for technical labor services to a generator for repair and maintenance.
4000 INTERNAL SERVICES	
4002	Vehicle Maintenance and Operation - Inside: The costs associated with vehicle maintenance and operation by the Public Works Department.
4004	Photocopying Services: Charges for the use of the central copier located in the Finance Department and the public safety copier located in the Police Department.
4010	Special Projects - Public Works: Cost of non-routine repairs, maintenance and construction provided by Public Works.
4025	Services of Public Works - Equipment: Equipment replacement costs associated with services provided by the Public Works labor pool.
5000 OTHER CHARGES	
5100 UTILITIES	
5101	Electrical Service: Cost of electricity used.
5102	Heating Services: Including gas, coal and oil.
5103	Water and Sewer Services: Cost of water and sewer services.
5104	Street Lighting: Payments made to provide lighting of city streets.
5200 COMMUNICATIONS	
5201	Postal and Messenger Services: Payments for transmitting mail by the United States Postal Service including stamps, stamped envelopes, postage meter rent, and permit fees or payments for transmitting messages and packages by private courier organizations.
5202	Electronic Data Services: Line costs for transmitting or providing electronic data services such as internet, T1 lines, cable TV, etc.
5203	Telephone: Payments for telephone service including teletype, cable or related service. Also includes charges for installation of telephone equipment. Excludes cell phone service costs. Cell phone service costs are to be recorded under line 5204.
5204	Cellular Telephone Services: Payments for cell telephone service to include email service cost. Also, marginal costs for equipment can be added expense unless its such a cost to be deemed a durable good for inventory purposes.
5300 INSURANCE	
5306	Surety Bonds: Payments for surety insurance providing coverage for public officials in positions of trust to guarantee the performance of their lawful obligations.
5308	General Liability Insurance: Payments for insurance for bodily injury and property damage that the locality may be liable for that is not covered by other policies.
5310	Umbrella Policy: Insurance applied as excess to other forms of liability insurance.
5312	Self Insurance Program: Payments made by the City on claims not paid by insurer if thought to be remotely liable in some form.

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5399	Insurance Allocations: Charges for insurance to departments based upon estimates prepared by City's Finance Department. The percentage allocation process uses prior fiscal year personnel services costs to determine a departmental percentage allocation for spreading overall general insurance costs.
5400 MATERIALS AND SUPPLIES	
5401	Office Supplies: Office stationery, forms, and other miscellaneous office items not considered to be a durable good as defined under line 5477.
5403	Agricultural Services and Supplies: Items used in the production and care and treatment of plants and animals, and in landscaping. Includes small tools which are used in these activities and require frequent replacement.
5404	Safety, Medical, and Laboratory Supplies: Specialty items used by Emergency Services or chemical processes other than treatment procedures. Also, safety supplies purchased by the City to support the City's safety program needs.
5405	Janitorial Supplies: Includes soaps and other cleaning preparations, waxes, disinfectants, building insecticides, mops, brooms, electric light bulbs, toilet tissue, paper cups and towels, and other disposable items.
5406	Generator Supplies: Diesel fuel, gasoline, or such other fuel as is used in the operation of a generator including lubricating oils and any other materials and supplies needed to maintain and operate a generator.
5407	Repair and Maintenance Supplies: Includes building materials and supplies, paints and painting supplies, plumbing supplies and electrical supplies.
5408	Vehicle/Equipment Maintenance Supplies: Gasoline or such other fuel as is used in the operation of vehicles and powered equipment (e.g., lawn mower), lubricating oils, tires, spark plugs, batteries and chains.
5409	Police Supplies: Includes guns, ammunition, night sticks, etc.
5410	Uniforms and Wearing Apparel: Clothing or apparel purchased by the locality for employees. Includes boots, shoes, belts, shields, badges, safety equipment, etc.
5411	Books and Subscriptions: Books, microfilm, periodicals, newspapers, magazines and technical literature.
5413	Other Operating Supplies: Manufacturing supplies, electronic supplies, communication supplies, and other operating supplies not provided for in the foregoing accounts.
5414	Merchandise for Resale: Supplies, materials or equipment purchased for resale in substantially the same form as purchased.
5415	Recreation Supplies: Items needed to provide recreational activities.
5417	Photocopying Supplies: Cost of paper, toner, etc. needed to operate departmental copiers.
5419	Flag Supplies: To purchase flags, flag poles, and repair supplies for downtown and other roads and bridges designated to have flags under the City's flag program.
5420	Skateboard Park Supplies: To purchase materials and contributions for Skateboard Park.
5421	Kids Playce: To purchase materials and supplies from contributions for Kids Playce playground.
5426	Chemical Supplies: Chlorine, polymers, etc.

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5428	Data Processing Supplies: Storage disks, printer ribbons, printer forms and paper, ink jet cartridges, etc., associated with the operation of data processing equipment. Also, any repair and maintenance parts for data processing equipment.
5430	Asphalting Materials: Materials needed for asphalting and blacktopping.
5431	Asphalt Overlays: Cost of asphalting construction and repairs.
5432	Bridge Repair and Maintenance: Cost of major repairs and maintenance of bridges other than minor Public Works labor charges.
5450	Crime Prevention Supplies: Supplies for an ongoing crime prevention program.
5451	Dare Training: Costs associated to train officers to run an efficient Dare Program.
5452	Photography Supplies: Costs of photographic supplies used in City services.
5477	Durable Goods: Inventory items purchased that are under \$5,000 and have an estimated life of more than one year. Examples of such items would be miscellaneous office furniture and equipment such as a file cabinet, calculator, chair, etc., that needs departmental accountability on an annual basis to allow good internal control procedures. Each respective City department should keep an on-going listing of such items to include location, original cost, date of purchase, and a brief description of item. A listing of description details should include any serial number (S/N), brand name, and any other means to verify items such as weight, color, shape, size, material, etc.
5500	TRAVEL AND TRAINING
5501	Travel and Training: Includes costs of training conferences and seminars as well as food, transportation and lodging necessary to attend.
5502	Travel - Business and Promotions: Includes travel expenses relating to trips made for City business for reasons other than training conferences and seminars. Also, includes allowance of \$0.38 per mile for use of personal vehicle for City business.
5506	Travel - Vehicle Allowance: Lump sum payment to an employee for daily usage of personal vehicle that does not receive reimbursement on a per mile basis as charged under line 5502 of expense.
5600	CONTRIBUTIONS TO OTHER ENTITIES
5601	State Health Department: Payment to the State Department of Health for the City's portion of the cooperative budget of the Local Health Department.
5602	Community Services Board: Contributions made to support the Rockbridge Area Community Services Board.
5603	C.S.B. - PEP Grant: Contributions made as a local match to State funds for the Parent Empowerment Program (PEP).
5604	Payments to Other Civic and Community Organizations: Includes contributions to civic and cultural activities such as symphonies, museums, etc. Also, includes contributions to local groups such as SADD.
5605	Regional Library Services: Contributions made to support the Rockbridge Regional Library services.
5606	Permits to State Regulatory Agencies: Payments to State Water Control Board and other government regulatory agencies for various permits.

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- 5607 Payments to MSA: Contributions made to support new regional wastewater treatment operations.**
- 5608 Payment to Juvenile Detention Home: City's share of costs of operation of Shenandoah Valley Juvenile Detention Home.**
- 5609 Rockbridge SPCA: Contribution made to support Rockbridge SPCA services.**
- 5610 Property Tax Payments: Taxes paid on houses owned by City Housing Fund until sold.**
- 5611 State & Local Hospitalization: Contribution to State and Local Hospitalization (SLH) Program administered by the State Department of Medical Assistant Services.**
- 5612 Stonewall Jackson Hospital: Contributions made to support local community hospital operations.**
- 5613 Project Horizon: Contributions made to support the Project Horizon Agency, an outreach program for battered and abused spouses.**
- 5614 Rockbridge Area Free Clinic: Contributions made to support the Rockbridge Area Free Clinic, a service of medical care from physician services, pharmaceuticals, laboratory and X-ray, to reduced price or free surgeries to eligible local residents.**
- 5615 RATS: Contributions made to support the Rockbridge Area Transportation System (RATS) in providing transportation services to persons with disabilities.**
- 5616 Regional Transit System: Contributions made to support the Regional Transit System operations.**
- 5617 RRDTF: Recognizes funds received from local or State sources that are forwarded to the Rockbridge Regional Drug Task Force (RRDTF) at the request of the Police Department.**
- 5618 Drug Task Force Account: Payments made to transfer of State and Local forfeited assets to the Treasurer/Police special drug task force account.**
- 5620 DSLCC: Contributions made to supplement the general administration and site improvement needs of the local Dabney S. Lancaster Community College (DSLCC).**
- 5621 DSLCC - Rockbridge Center: Contributions made to support operating expenses related to a local area office representing DSLCC.**
- 5622 WVPT: Contributions made to the Shenandoah Valley Educational Television Corporation (SVETC) to support educational and public program services to the local area.**
- 5630 Social Services Administration: Contributions made to the local social services program to support administration costs.**
- 5632 Tax Relief for the Elderly Disabled: Tax relief provided to qualified elderly and disabled property owners who are not less than sixty-five years of age or are permanently and totally disabled as defined by the City code under Section 23-2.2.**
- 5633 TAP: Contributions made to support the programs and services of the Total Action Against Poverty (TAP) Program in the Roanoke Valley Area.**
- 5634 VPAS: Contributions made to the Valley Program For Aging Services, Inc. (VPAS) to supplement Federal and State funds established under the Older Americans Act. This funding provides a cross-section of services to frail homebound senior citizens.**
- 5635 Rockbridge Area Occupation Center (RAOC): Contributions made to the Rockbridge Area Occupation Center to provide job-training skills for local employment opportunities.**

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

5636	Hospice: Contributions made to support the Hospice Program.
5637	Blue Ridge Legal: Contributions made to support Blue Ridge Legal services.
5638	Senior Center: Contributions made to support the programs and services of the Senior Center.
5639	Yellow Brick Road: Contributions made to support Yellow Brick Road services.
5645	Horse Center Foundation: Payment of transient occupancy taxes collected for the Virginia Horse Center Foundation. These payments are dedicated to help pay Virginia Horse Center debt service costs.
5650	Payments for Cultural Activities: Contributions to local recreational and cultural organizations which provide activities for citizens and tourists in Lexington.
5651	FAIR: Contributions made from Arts Challenge grant funds and local matching funds in support of the Fine Arts in Rockbridge (FAIR) organization.
5652	Lime Kiln Arts: Contributions made from Arts Challenge grant funds and local matching funds in support of the Lime Kiln Arts organization.
5653	Rockbridge Fair: Contributions made to annual Rockbridge County Fair.
5654	Indoor Swimming Pool: Contribution made to support a new indoor swimming pool.
5657	Regional Tourism: Payments made by the City to support the regional tourism program.
5659	Regional IDA: Contributions made to support the Regional Industrial Development Authority (IDA).
5660	Rockbridge Partnership: Contributions made to support the Rockbridge Partnership.
5661	LDDA: Contributions made to support the Lexington Downtown Development Association (LDDA).
5662	Chamber of Commerce: Contributions made to support the local Chamber of Commerce.
5663	Soil & Water Conservation District: Contribution made to support the Natural Bridge Soil and Water Conservation District.
5664	SVP - District IV: Contributions made to support the Shenandoah Valley Partnership (SVP) consisting of all jurisdictions in District IV to foster a cohesive and cooperative regional economic development marketing effort.
5670	Cooperative Extension Service: Payment to joint service with Rockbridge County to support the State Cooperative Extension Service available for agricultural and horticultural needs of the local area.
5677	Habitat for Humanity: Contributions made to support Habitat for Humanity housing projects.
5678	RARA: Contributions made to support Rockbridge Area Relief Association (RARA).
5681	SVTA: Contributions made to Shenandoah Valley Travel Association (SVTA).
5685	CSPDC: Payments to Central Shenandoah Planning District Commission (CSPDC) for support functions.
5691	Payments to Joint Dispatch Center: Payments for City share of operational and capital costs related to the consolidated E-911 Center with the City of Buena Vista and Rockbridge County.

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

5699	Payments to RARO: Payments to Rockbridge Area Recreation Organization (RARO) to support community development and recreation activities on an area basis.
5800	MISCELLANEOUS
5801	Dues and Memberships: Fees and charges for organizations dues and memberships.
5802	Police Accreditation: Charges related to requirements needed to obtain state and federal accreditation of the police department.
5803	Employee Relations: Cost of programs to foster employee morale.
5804	Lee-Jackson Classic: Contributions made to support annual lacrosse game between VMI and W&L.
5805	Relocation: Costs related to the temporary relocation of homeowners during rehabilitation.
5807	Down Payment Assistance: CDBG expenditures for any down payment assistance on a housing project.
5813	Bad Debt Expense: Charges related to bad debt.
5816	RSIF Grant Purchases: Items purchased with grant monies from the Rehabilitative Services Incentive Fund. The City serves as fiscal agent for RSIF grant awards.
5817	Chocolate Lover's Event: Annual event activity costs sponsored by regional tourism program.
5820	Farmer's Market Service: Purchases and expenses for the farmer's market program.
5854	Rehabilitation Building Tax Abatement: Tax reduction given for rehabilitated buildings. Also, payments made to Sprint as partial reimbursement for use of Visitor Center.
5864	Smoke House: Support of training facility for Lexington volunteer fire fighters.
5865	Property Tax Payments: Payments made by the City for real property taxes due on homes still owned by Threshold when tax assessment is due.
5886	Building Permit Surcharge: 1% surcharge from Commonwealth for building permits sold in a locality.
5887	Water Surcharge: Mandated surcharge per water customer to reimburse the State for maintaining various regulatory agencies.
5891	DOF Improvement Grants: Costs related to eligible expenses for rain gardens supported by Department of Forestry grant funds.
5892	Watershed Master Plan - National Fish and Wildlife Foundation: Costs related to eligible expenses for development of a master watershed plan supported by grant funds from the National Fish and Wildlife Foundation.
5893	DMV Grant Purchases: Items purchased with grant monies from the State Department of Motor Vehicles. This includes Federal pass-thru funds from the Federal Highway Administration.
5894	DOES Grant Purchases: Items purchased with grant monies from the State Department of Emergency Services to support local public safety needs.
5895	DOJ Grant Purchases: Items purchased with grant monies received from the Federal Department of Justice to support local public safety needs.
5897	DCJS Grant Purchases: Items purchased with grant monies received from the State Department of Criminal Justice Services to support local public safety needs.

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

5898	Miscellaneous: Any miscellaneous expenses not chargeable under other miscellaneous lines as listed above.
5899	State Grant Purchases: Items procured from funds awarded by the Commonwealth with restrictions for specific purposes. Includes items procured with Federal pass-thru funds.
5901	NFW Improvement Grants: Grant costs for items purchased using monies received from the National Fish and Wildlife Foundation.
5902	Miller House Project: Costs to renovate and improve the Miller House at Jordan's Point Park.
5903	Overlook Project: Costs to improve an overlook site at Jordan's Point Park.
5904	DCR Improvement Grants: Items purchased with grant monies received from the Federal Department of Conservation and Recreation.
5905	EPA Improvement Grants: Items purchased with grant monies received from the Federal Environmental Protection Agency.
5906	Restrooms Project: Costs to construct new restroom facilities at Jordan's Point Park.
5907	DOF - Invasive Plant Removal: Items purchased with grant funds for a Tree Board invasive plant removal project provided through the Virginia Department of Forestry.
5908	DOF - Sustainable Canopy: Items purchased with grant funds for a Tree Board sustainable canopy project provided through the Virginia Department of Forestry.
5909	DOF - Tomorrow's Shade: Items purchased with grant funds for a Tree Board tomorrow's shade project provided through the Virginia Department of Forestry.
5910	DEQ Improvement Grants: Items purchased with grant monies received from the Department of Environmental Quality.
5999	Photography Supplies: Items needed to allow photographs to be taken such as film and batteries. This includes the cost of film development.
6012	VPA - Client Services - Payments made to support Virginia Public Assistance client services.
6013	<u>Special Welfare - Client Services</u> - Payments made to support special welfare expenses.
7000 CAPITAL OUTLAY	
7001	Machinery and Equipment - Includes household equipment (e.g., beds, refrigerators), medical and laboratory equipment, educational and recreational equipment, photographic equipment, farm vehicles and equipment.
7002	Furniture and Fixtures - Office furniture, machines and appurtenances including desks, file cabinets, lamps, typewriters, calculators, duplicating and photocopying machines, draperies, carpets, etc.
7003	Communications Equipment - Radios, televisions, radar, intercoms, teletype and other communications equipment.
7005	Motor Vehicles and Equipment: Automobiles, trucks, buses, motorcycles, etc.
7006	Construction Vehicles and Equipment: Bulldozers, cranes, graders, backhoes and other vehicles and associated equipment used in construction.
7007	ADP Equipment/Software: Purchase of Automated Data Processing equipment (hardware) or new original software purchases that are deemed to be a general fixed asset record.

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

7008	Building Improvements: Existing building renovations and major maintenance projects such as roof replacement, heating, and/or air-conditioning replacement, etc.
7009	Infrastructure Projects: Cost of bridges, sidewalks, storm drains, and street additions or improvements not capitalized under the Capital Projects Fund.
7010	New Building Construction: Cost of capital outlay for new building projects including contents needed to open the new facility to include phone system, computers, cabling, utilities, etc. This line of expense does not include architectural/engineering costs reported under line 3002.
7012	Public Safety Equipment: Radar Unit, Cameras, Video Units, Weapons, and other miscellaneous equipment needs of Police, Fire, and Rescue services. This account excludes communications equipment, motor vehicles and equipment, and ADP equipment reported under expense lines 7003, 7005, and 7007 respectively.
7900	Property Acquisition: Cost of acquiring real property.
7995	Renovation Projects: Building improvements that extend the useful life and value of City-owned properties.
8000 LEASES AND RENTALS	
8001	Lease/Rent of Equipment: Non capitalized rental of equipment not made under a lease purchase agreement.
8002	Lease/Rent of Buildings: Non capitalized rental of buildings not made under a lease purchase agreement.
8003	Parking Lot Rent: Non capitalized rental of parking lots not made under a lease purchase agreement.
9000 DEBT SERVICE COSTS	
9001	Debt Service - Principle: Payments made to retire the principle on the City's outstanding bond issues.
9002	Debt Service - Interest: Payments made on interest of the principal amount of the City's outstanding bond issues.
9003	RHS Debt Service-Principle: Payments made to retire principle on the City's outstanding bonds issued to support Rockbridge High School.
9005	RHS Debt Service-Interest: Payments made on interest of the amount of the City's outstanding bonds issued to support Rockbridge High School.
9006	Mortgage Debt Service: Cost incurred in the event a buyer for rehabilitated City owned housing cannot be found within six months after purchase by the City.
9009	2009 LDMS Bonds Principal: Payments made to retire the principal on the QSCB federally subsidized zero percent interest bonds issued to renovate and add an addition to the Lylburn Downing Middle School.
9100 INTERFUND AND INTERDEPARTMENTAL SERVICE CHARGES	
9100	Equipment Replacement Contribution: Charges made to City departments to compensate for vehicles and equipment purchased from the General Fund equipment replacement reserve account.
9101	Services of City Manager's Office: Charges for services of City Manager's office for water and wastewater operations.

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

9102	Services of Public Works - Stores: Charges for services of Public Works Department for water and wastewater operations.
9103	Services of Treasurer's Office: Charges for services of City Treasurer's office for water and wastewater operations.
9104	Services of Finance Department: Charges for services of Finance Department for services for water and wastewater operations.
9105	Services of Public Works - Streets: Charges for services of Public Works for street maintenance and administration.
9107	Services to Water and Wastewater: Services of the General Fund charged to Utility Fund.
9108	Services of Human Resource's Office: Charges for services of Human Resource's Office for water and wastewater operations.
9109	Services of Youth Services Administration: Charges for services of Youth Services Administration Office for VJCCCA services.
9112	Services to VJCCCA Services: Services of Youth Services Administration charged to Virginia Juvenile Community Crime Control Act Services.
9200	TRANSFERS OUT
9201	To General Fund: Transfer from other funds to support activities of the General Fund.
9202	To School Fund: Transfer from General Fund to provide support for operation of Lexington School System.
9207	To Cemetery Fund: Transfer from General Fund to the Cemetery Fund restricted investment account.
9208	To Capital Projects Fund: Transfer from other funds to support Capital Projects Fund.
9600	HOUSING PROJECTS
9646	311 Massie Street: Rehabilitation Vacant Unit - Local Funds.
9647	313 Massie Street: Rehabilitation Vacant Unit - Local Funds.
9700	HOUSING RESERVE
9799	Housing Funding: Reserve funds for future housing projects awaiting City Council appropriation for a specific project.
9900	OTHER USES OF FUND
9901	Services To Water/Wastewater: General Fund departmental charges to the Utility Fund for services rendered.
9913	State Grant Refunds: Grant funds that do not get deferred until the next fiscal year that lapse into fund balance of the General Fund. These funds later are requested back from the grant agency due to not meeting expenditure requirements or the funds are simply not fully expended upon closure of the grant program.
9957	Property Acquisition: Expenditures to acquire property for the City's housing program or other City housing projects.
9959	Contingency: Funds set aside for use in case of unforeseen expenditure needs.

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

9960	Depreciation: Provides for a means to effectively represent the total replacement costs of City equipment and fixed assets.
9961	Loss on Disposal of General Fixed Assets: Losses on the disposition of any general fixed assets traded, stolen, or salvaged by the City.
9962	GFA Additions: Expense reimbursement for the recordation of a general fixed asset addition. This line item will allow a record purchased within a respective department to be established in the general fixed asset general ledger account.
9990	Rehabilitation Services: Payments made for construction services incurred Community Development Block Grant rehabilitation projects.
9991	Demolition: Costs of building demolition related to rehabilitation of dilapidated dwellings.
9992	Infrastructure Improvements: Miscellaneous infrastructure improvements to support properties under the City's housing program.

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

Debt Service Charges on Outstanding General Obligation Bonds to Maturity All Issues Combined Original Principal \$20,410,000			
At 7/1/10	TOTAL ISSUE		
Fiscal Year	Principal	Interest	Total
2010-11	744,704	504,345	1,249,049
2011-12	749,706	495,033	1,244,739
2012-13	759,706	484,951	1,244,657
2013-14	769,706	474,151	1,243,857
2014-15	784,706	462,851	1,247,557
2015-16	794,706	451,051	1,245,757
2016-17	804,706	438,851	1,243,557
2017-18	819,706	425,826	1,245,532
2018-19	834,706	411,776	1,246,482
2019-20	849,706	397,008	1,246,714
2020-21	859,706	381,616	1,241,322
2021-22	879,706	365,347	1,245,053
2022-23	894,706	348,175	1,242,881
2023-24	914,706	330,238	1,244,944
2024-25	929,706	311,263	1,240,969
2025-26	949,706	291,238	1,240,944
2026-27	969,706	270,313	1,240,019
2027-28	495,000	248,487	743,487
2028-29	520,000	225,650	745,650
2029-30	545,000	201,687	746,687
2030-31	565,000	176,713	741,713
2031-32	595,000	149,125	744,125
2032-33	625,000	118,625	743,625
2033-34	655,000	86,625	741,625
2034-35	685,000	53,125	738,125
2035-36	720,000	18,000	738,000
TOTALS:	\$ 19,715,000	\$ 8,122,070	\$ 27,837,070

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

Debt Service Charges on Outstanding General Obligation Bonds to Maturity 2006 Issue Original Principal \$12,000,000			
GENERAL FUND (100%)			
At 7/1/10	2006 Issue		
Fiscal Year	Principal	Interest	Total
2010-11	250,000	504,345	754,345
2011-12	255,000	495,033	750,033
2012-13	265,000	484,951	749,951
2013-14	275,000	474,151	749,151
2014-15	290,000	462,851	752,851
2015-16	300,000	451,051	751,051
2016-17	310,000	438,851	748,851
2017-18	325,000	425,826	750,826
2018-19	340,000	411,776	751,776
2019-20	355,000	397,008	752,008
2020-21	365,000	381,616	746,616
2021-22	385,000	365,347	750,347
2022-23	400,000	348,175	748,175
2023-24	420,000	330,238	750,238
2024-25	435,000	311,263	746,263
2025-26	455,000	291,238	746,238
2026-27	475,000	270,313	745,313
2027-28	495,000	248,487	743,487
2028-29	520,000	225,650	745,650
2029-30	545,000	201,687	746,687
2030-31	565,000	176,713	741,713
2031-32	595,000	149,125	744,125
2032-33	625,000	118,625	743,625
2033-34	655,000	86,625	741,625
2034-35	685,000	53,125	738,125
2035-36	720,000	18,000	738,000
TOTALS	<u>\$ 11,305,000</u>	<u>\$ 8,122,070</u>	<u>\$ 19,427,070</u>

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

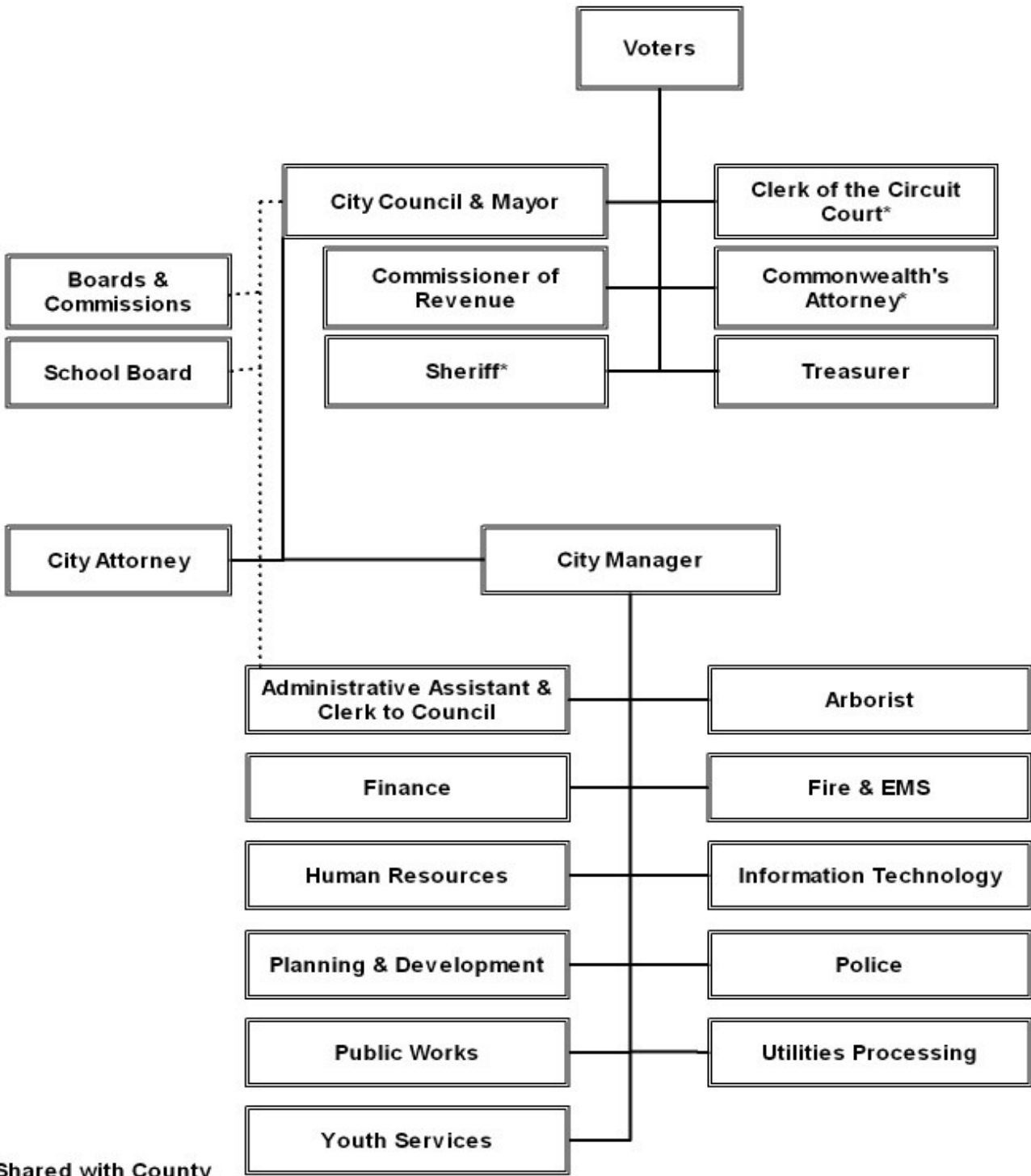
Debt Service Charges on Outstanding General Obligation Bonds to Maturity 2009 Issue - Qualified School Construction Bonds Original Principal \$8,410,000			
GENERAL FUND (100%)			
At 7/1/10	2009 Issue		
Fiscal Year	Principal	Interest	Total
2010-11	494,704	0	494,704
2011-12	494,706	0	494,706
2012-13	494,706	0	494,706
2013-14	494,706	0	494,706
2014-15	494,706	0	494,706
2015-16	494,706	0	494,706
2016-17	494,706	0	494,706
2017-18	494,706	0	494,706
2018-19	494,706	0	494,706
2019-20	494,706	0	494,706
2020-21	494,706	0	494,706
2021-22	494,706	0	494,706
2022-23	494,706	0	494,706
2023-24	494,706	0	494,706
2024-25	494,706	0	494,706
2025-26	494,706	0	494,706
2026-27	494,706	0	494,706
TOTALS	<u>\$ 8,410,000</u>	<u>\$ 0</u>	<u>\$ 8,410,000</u>

CITY OF LEXINGTON, VIRGINIA: 2010-11 ANNUAL BUDGET

Principal Executive Officials				
Official	Name	Term & Manner of Selection	Length of Service With City	Expiration of Term
Mayor	Mimi Elrod	4 years (Elected)	7 years	12/31/2012
Vice-Mayor & Council member	Bob Lera	4 years (Elected)	1 year	12/31/2012
Council member	Marylin E. Alexander	4 years (Elected)	1 year	12/31/2012
Council member	R. David Cox	4 years (Elected)	1 year	12/31/2012
Council member	Frank Friedman	4 years (Elected)	3 years	12/31/2010
Council member	Jim Gianniny	4 years (Elected)	11 years	12/31/2010
Council member	Jack Page	4 years (Elected)	5 years	12/31/2010
City Attorney	Laurence A. Mann	Appointed by Council	18 Years	Pleasure of Council
City Clerk	Sharon Edwards	Appointed by Council	4 years	Pleasure of Council
City Manager	T. Jon Ellestad	Appointed by Council	19 years	Pleasure of Council
Non-Council Positions				
Chief of Police	Al Thomas	Employed by City Manager	New Hire	
Commissioner of Revenue	Karen Roundy	4 years (Elected)	8 years	12/31/2013
Director of Finance	Monty Higgins	Employed by City Manager	15 years	
Fire & EMS Chief	Ty Dickerson	Employ by City Manager	New Hire	
Director of Planning and Development	Bill Blatter	Employed by City Manager	19 years	
Director of Public Works	David A. Woody	Employed by City Manager	28 years	
Director of Utilities Processing	Rick Allen	Employed by City Manager	7 years	
Registrar	Carol Rendleman	Appointed by Board of Elections	11 years	Pleasure of Board
Treasurer	Patricia DeLaney	4 years (Elected)	35 years	12/31/2013

Organizational Chart

CITY OF LEXINGTON
Organizational Chart



Shared with County

.....Appointing authority only